

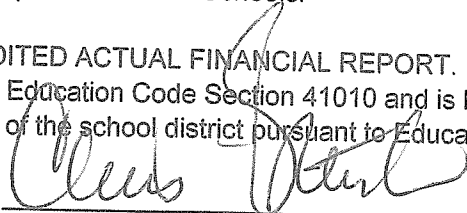
2006-2007
UNAUDITED ACTUALS
STATE FINANCIAL REPORT

BOARD APPROVED SEPTEMBER 11, 2007
SUBMITTED TO LACOE SEPTEMBER 14, 2007

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 11, 2007

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

County Office of Education

School District

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

Unaudited Actuals
 2006-07 Unaudited Actuals
 Technical Review Checks

Long Beach Unified

Los Angeles County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
01	7286	0-0000	0000-9791	7286	9791	6,223.55
Explanation:RESOURCE CHANGED FROM ENTITLEMENT TO GRANT.						

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

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

CHK-GOALxFUNCTION-A - (F) - All GOAL and FUNCTION (functions 1000-1999 and 4000-5999, objects 1000-7999) account code combinations must be valid. PASSED

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

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal

Interfund Transfers Out (objects 7610-7629). PASSED

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

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

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

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-DIR-SUPP - (F) - Transfers of Direct Support Costs (Object 7370) 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

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

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

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

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

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

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

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

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

EXCESS-DESIGNATIONS A - (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-DESIGNATIONS B - (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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2006-07 Unaudited Actuals	2007-08 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	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	G	G
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
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	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness	S	
53A	Analysis of Restricted Levies		
76A	Changes in Assets & Liabilities (Warrant/Pass-Through)	GS	
95A	Changes in Assets & Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Categoricals - Federal/State/Local Grant Awards, Rev. & Exp.	S	
CEA	Current Expense Formula / Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
CORR	Education of Adults in County Correctional Facilities		
DAY	Community Day Schools	S	
DEBT	Schedule of Long-Term Liabilities	GS	
GANN	Appropriations Limit Calculations	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2006-07 Unaudited Actuals	2007-08 Budget
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report - Allocation Factors	GS	
PCR	Program Cost Report	GS	
RL	Revenue Limit Summary	S	S
ROP	Regional Occupational Program	S	G
SEA	Special Education Revenue Allocations	S	S
SEAS	SEA Form Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
TRAN	Annual Report of Pupil Transportation	GS	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	470,501,977.70	23,494,708.00	493,996,685.70	473,597,998.00	24,189,109.00	497,787,107.00	0.8%
2) Federal Revenue		8100-8299	2,765,220.00	89,591,906.09	92,357,126.09	1,541,171.00	81,777,499.00	83,318,670.00	-9.8%
3) Other State Revenue		8300-8599	46,911,519.33	142,691,424.51	189,602,943.84	43,080,642.00	126,967,248.00	170,047,890.00	-10.3%
4) Other Local Revenue		8600-8799	17,279,356.92	3,916,199.95	21,195,556.87	8,224,546.00	11,780.00	8,236,326.00	-61.1%
5) TOTAL, REVENUES			537,458,073.95	259,694,238.55	797,152,312.50	526,444,357.00	232,945,636.00	759,389,993.00	-4.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	268,258,157.53	110,907,595.44	379,165,752.97	266,921,240.00	104,433,597.00	371,354,837.00	-2.1%
2) Classified Salaries		2000-2999	69,940,429.79	43,106,446.79	113,046,876.58	71,262,300.00	38,440,459.00	109,702,759.00	-3.0%
3) Employee Benefits		3000-3999	108,997,000.56	47,287,896.68	156,284,897.24	113,055,688.00	50,365,285.00	163,420,973.00	4.6%
4) Books and Supplies		4000-4999	6,311,486.62	21,820,227.88	28,131,714.50	7,271,929.00	24,248,414.00	31,520,343.00	12.0%
5) Services and Other Operating Expenditures		5000-5999	25,497,328.05	46,085,607.62	71,582,935.67	26,225,239.00	51,968,852.00	78,194,091.00	9.2%
6) Capital Outlay		6000-6999	1,478,499.53	625,926.72	2,104,426.25	1,241,932.00	149,763.00	1,391,695.00	-33.9%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	289,326.66	133,144.49	422,471.15	0.00	0.00	0.00	-100.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(10,632,096.02)	7,920,914.98	(2,711,181.04)	(8,117,512.00)	5,333,627.00	(2,783,885.00)	2.7%
9) TOTAL, EXPENDITURES			470,140,132.72	277,887,760.60	748,027,893.32	477,860,816.00	274,939,997.00	752,800,813.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			67,317,941.23	(18,193,522.05)	49,124,419.18	48,583,541.00	(41,994,361.00)	6,589,180.00	-86.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	14,890,339.34	118,246.00	15,008,585.34	10,839,563.00	33,914.00	10,873,477.00	-27.6%
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	(41,911,879.12)	41,911,879.12	0.00	(43,689,682.00)	43,689,682.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,802,218.46)	41,793,633.12	(15,008,585.34)	(54,529,245.00)	43,655,768.00	(10,873,477.00)	-27.6%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,515,722.77	23,600,111.07	34,115,833.84	(5,945,704.00)	1,661,407.00	(4,284,297.00)	-112.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	30,812,323.73	35,085,001.56	65,897,325.29	41,328,046.50	58,678,729.63	100,006,776.13	51.8%
b) Audit Adjustments									
		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)									
			30,812,323.73	35,085,001.56	65,897,325.29	41,328,046.50	58,678,729.63	100,006,776.13	51.8%
d) Other Restatements									
		9795	0.00	(6,383.00)	(6,383.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			30,812,323.73	35,078,618.56	65,890,942.29	41,328,046.50	58,678,729.63	100,006,776.13	51.8%
2) Ending Balance, June 30 (E + F1e)									
			41,328,046.50	58,678,729.63	100,006,776.13	35,382,342.50	60,340,136.63	95,722,479.13	-4.3%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash									
		9711	406,150.00	0.00	406,150.00	406,650.00	0.00	406,650.00	0.1%
Stores									
		9712	1,422,440.56	0.00	1,422,440.56	1,400,000.00	0.00	1,400,000.00	-1.6%
Prepaid Expenditures									
		9713	3,778,269.75	0.00	3,778,269.75	300,000.00	0.00	300,000.00	-92.1%
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	29,330,391.57	29,330,391.57	0.00	0.00	0.00	-100.0%
b) Designated Amounts									
Designated for Economic Uncertainties									
		9770	15,260,729.57	0.00	15,260,729.57	0.00	0.00	0.00	-100.0%
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	7,146,125.34	29,348,338.06	36,494,463.40	0.00	0.00	0.00	-100.0%
		0000	7,047,102.17		7,047,102.17				
		1100	99,023.17		99,023.17				
		5640		31,091.71	31,091.71				
		6286		1,320,320.60	1,320,320.60				
		6300		2,686,355.07	2,686,355.07				
		6405		38,866.99	38,866.99				
		6760		1,230,970.96	1,230,970.96				
		6761		6,658,293.52	6,658,293.52				
		7055		655,558.40	655,558.40				
		7080		1,724,911.00	1,724,911.00				
		7090		2,326,097.09	2,326,097.09				
		7091		3,350,004.93	3,350,004.93				
		7101		25,374.67	25,374.67				
		7158		441,107.81	441,107.81				
		7375		55,131.22	55,131.22				
		7393		317,630.36	317,630.36				
		7395		1,774,165.59	1,774,165.59				
		7396		4,210,452.99	4,210,452.99				
		7398		987,837.17	987,837.17				
		9010		1,514,167.98	1,514,167.98				
c) Undesignated Amount									
		9790	13,314,331.28	0.00	13,314,331.28				
d) Unappropriated Amount									
		9790				33,275,692.50	60,340,136.63	93,615,829.13	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	33,156,157.01	32,556,082.50	65,712,239.51				
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	406,150.00	0.00	406,150.00				
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	37,341,857.43	39,454,767.28	76,796,624.71				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	13,031,536.88	845,516.77	13,877,053.65				
6) Stores		9320	1,422,440.56	0.00	1,422,440.56				
7) Prepaid Expenditures		9330	3,778,269.75	0.00	3,778,269.75				
8) Other Current Assets		9340	58,728.74	0.00	58,728.74				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			89,195,140.37	72,856,366.55	162,051,506.92				
H. LIABILITIES									
1) Accounts Payable		9500	26,844,711.71	10,756,814.04	37,601,525.75				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	20,961,132.16	309,298.60	21,270,430.76				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	61,250.00	3,111,524.28	3,172,774.28				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			47,867,093.87	14,177,636.92	62,044,730.79				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			41,328,046.50	58,678,729.63	100,006,776.13				

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	418,146,181.00	0.00	418,146,181.00	427,639,616.00	0.00	427,639,616.00	2.3%
Charter Schools General Purpose Entitlement - State Aid		8015	2,793,748.00	0.00	2,793,748.00	2,883,059.00	0.00	2,883,059.00	3.2%
State Aid - Prior Years		8019	(336,398.22)	0.00	(336,398.22)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	588,599.90	0.00	588,599.90	588,600.00	0.00	588,600.00	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	983,524.39	0.00	983,524.39	82.00	0.00	82.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	55,072,451.62	0.00	55,072,451.62	51,960,190.00	0.00	51,960,190.00	-5.7%
Unsecured Roll Taxes		8042	1,218,273.90	0.00	1,218,273.90	2,162,968.00	0.00	2,162,968.00	77.5%
Prior Years' Taxes		8043	5,006,373.29	0.00	5,006,373.29	5,105,270.00	0.00	5,105,270.00	2.0%
Supplemental Taxes		8044	3,877,453.90	0.00	3,877,453.90	4,585,185.00	0.00	4,585,185.00	18.3%
Education Revenue Augmentation Fund (ERAF)		8045	3,425,919.20	0.00	3,425,919.20	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest on Delinquent Revenue Limit Taxes		8048	50,547.98	0.00	50,547.98	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	75,589.34	0.00	75,589.34	77,630.00	0.00	77,630.00	2.7%
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	(37,794.67)	0.00	(37,794.67)	(38,815.00)	0.00	(38,815.00)	2.7%
Subtotal, Revenue Limit Sources			490,864,469.63	0.00	490,864,469.63	494,963,785.00	0.00	494,963,785.00	0.8%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(23,491,200.00)		(23,491,200.00)	(24,189,109.00)		(24,189,109.00)	3.0%
Continuation Education ADA Transfer	2200	8091		1,436,300.00	1,436,300.00		1,456,663.00	1,456,663.00	1.4%
Community Day Schools Transfer	2430	8091		304,056.00	304,056.00		187,629.00	187,629.00	-38.3%
Special Education ADA Transfer	6500	8091		16,130,884.00	16,130,884.00		16,422,570.00	16,422,570.00	1.8%
ROC/P Apprentice Hours Transfer	6350	8091		0.00	0.00		0.00	0.00	
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	5,619,960.00	5,619,960.00	0.00	6,122,247.00	6,122,247.00	8.9%
PERS Reduction Transfer		8092	3,132,216.07	0.00	3,132,216.07	3,078,411.00	0.00	3,078,411.00	-1.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096				(255,089.00)	0.00	(255,089.00)	
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	(3,508.00)	3,508.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			470,501,977.70	23,494,708.00	493,996,685.70	473,597,998.00	24,189,109.00	497,787,107.00	0.8%
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	13,221,355.00	13,221,355.00	0.00	13,221,355.00	13,221,355.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,587,302.78	1,587,302.78	0.00	1,582,005.00	1,582,005.00	-0.3%
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	9,373.00	9,373.00	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	919,506.73	919,506.73	0.00	690,276.00	690,276.00	-24.9%
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		64,315,418.12	64,315,418.12		62,281,911.00	62,281,911.00	-3.2%
Vocational and Applied Technology Education	3500-3699	8290		1,020,154.54	1,020,154.54		1,206,119.00	1,206,119.00	18.2%
Safe and Drug Free Schools	3700-3799	8290		927,777.66	927,777.66		597,030.00	597,030.00	-35.6%
JTPA / WIA	5600-5625	8290		101,138.75	101,138.75		87,730.00	87,730.00	-13.3%
Other Federal Revenue	All Other	8290	2,765,220.00	7,489,879.51	10,255,099.51	1,541,171.00	2,111,073.00	3,652,244.00	-64.4%
TOTAL, FEDERAL REVENUE			2,765,220.00	89,591,906.09	92,357,126.09	1,541,171.00	81,777,499.00	83,318,670.00	-9.8%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311				4,887,558.00		4,887,558.00	
Prior Years	0000	8319				0.00		0.00	
Community Day School Additional Funding									
Current Year	2430	8311					149,888.00	149,888.00	
Prior Years	2430	8319					0.00	0.00	
ROC/P Entitlement									
Current Year	6350-6360	8311		3,267,671.00	3,267,671.00		3,309,799.00	3,309,799.00	1.3%
Prior Years	6350-6360	8319		(50,725.00)	(50,725.00)		0.00	0.00	-100.0%
Special Education Master Plan									
Current Year	6500	8311		44,467,471.00	44,467,471.00		44,864,445.00	44,864,445.00	0.9%
Prior Years	6500	8319		44,576.00	44,576.00		0.00	0.00	-100.0%
Gifted and Talented Pupils	7140	8311		792,399.00	792,399.00		798,243.00	798,243.00	0.7%
Home-to-School Transportation	7230	8311		7,210,481.00	7,210,481.00		7,210,481.00	7,210,481.00	0.0%
School Improvement Program	7260-7265	8311		712,927.03	712,927.03		0.00	0.00	-100.0%
Economic Impact Aid	7090-7091	8311		18,307,981.00	18,307,981.00		17,918,969.00	17,918,969.00	-2.1%
Spec. Ed. Transportation	7240	8311		819,317.00	819,317.00		819,317.00	819,317.00	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	(662.00)	(662.00)	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	26,442,752.00	0.00	26,442,752.00	26,407,600.00	0.00	26,407,600.00	-0.1%
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	370,484.00	0.00	370,484.00	326,464.00	0.00	326,464.00	-11.9%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,912,299.00	0.00	7,912,299.00	0.00	0.00	0.00	-100.0%
State Lottery Revenue		8560	11,040,507.27	2,099,734.18	13,140,241.45	10,907,261.00	1,756,254.00	12,663,515.00	-3.6%
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%
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		1,497,153.00	1,497,153.00		1,497,153.00	1,497,153.00	0.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Demo Program, Reading & Math	7050	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		2,972,989.00	2,972,989.00		2,954,279.00	2,954,279.00	-0.6%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170, 7180	8590		6,141,472.24	6,141,472.24		6,250,459.00	6,250,459.00	1.8%
Staff Development	7292, 7294, 7295, 7296, 7305	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		177,911.96	177,911.96		140,238.00	140,238.00	-21.2%
Healthy Start	6240-6245	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		224,941.00	224,941.00		219,844.00	219,844.00	-2.3%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		1,294,267.00	1,294,267.00		1,297,271.00	1,297,271.00	0.2%
Professional Development Block Grant	7393	8590		1,884,841.00	1,884,841.00		1,960,989.00	1,960,989.00	4.0%
Targeted Instructional Improvement Block Grant	7394	8590		11,664,428.00	11,664,428.00		12,135,671.00	12,135,671.00	4.0%
School and Library Improvement Block Grant	7395	8590		6,301,147.00	6,301,147.00		6,300,000.00	6,300,000.00	0.0%
Quality Education Investment Act	7400	8590					924,267.00	924,267.00	
All Other State Revenue	All Other	8590	1,145,477.06	32,861,104.10	34,006,581.16	551,759.00	16,459,681.00	17,011,440.00	-50.0%
TOTAL, OTHER STATE REVENUE			46,911,519.33	142,691,424.51	189,602,943.84	43,080,642.00	126,967,248.00	170,047,890.00	-10.3%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	32,373.79	0.00	32,373.79	33,000.00	0.00	33,000.00	1.9%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	5,801.00	0.00	5,801.00	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	1,157,109.20	0.00	1,157,109.20	0.00	0.00	0.00	-100.0%
Interest		8660	4,704,066.23	814,793.64	5,518,859.87	2,600,000.00	0.00	2,600,000.00	-52.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	37,794.67	0.00	37,794.67	38,815.00	0.00	38,815.00	2.7%
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	11,342,212.03	3,101,406.31	14,443,618.34	5,552,731.00	11,780.00	5,564,511.00	-61.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes		8780	0.00	0.00	0.00				
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
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			17,279,356.92	3,916,199.95	21,195,556.87	8,224,546.00	11,780.00	8,236,326.00	-61.1%
TOTAL, REVENUES			537,458,073.95	259,694,238.55	797,152,312.50	526,444,357.00	232,945,636.00	759,389,993.00	-4.7%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Teachers' Salaries		1100	228,818,192.17	81,584,401.40	310,402,593.57	226,744,791.00	76,539,074.00	303,283,865.00	-2.3%
Certificated Pupil Support Salaries		1200	15,522,684.70	13,249,676.25	28,772,360.95	16,036,803.00	12,951,114.00	28,987,917.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	22,132,448.27	5,597,308.25	27,729,756.52	22,433,312.00	5,421,550.00	27,854,862.00	0.5%
Other Certificated Salaries		1900	1,784,832.39	10,476,209.54	12,261,041.93	1,706,334.00	9,521,859.00	11,228,193.00	-8.4%
TOTAL, CERTIFICATED SALARIES			268,258,157.53	110,907,595.44	379,165,752.97	266,921,240.00	104,433,597.00	371,354,837.00	-2.1%
CLASSIFIED SALARIES									
Instructional Aides' Salaries		2100	2,108,915.41	20,436,813.89	22,545,729.30	2,044,422.00	17,474,239.00	19,518,661.00	-13.4%
Classified Support Salaries		2200	25,866,427.91	13,625,143.34	39,491,571.25	26,712,618.00	12,964,748.00	39,677,366.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	18,016,590.03	4,277,729.91	22,294,319.94	18,586,136.00	3,349,886.00	21,936,022.00	-1.6%
Clerical, Technical and Office Salaries		2400	18,635,877.99	3,992,769.75	22,628,647.74	19,136,734.00	4,214,594.00	23,351,328.00	3.2%
Other Classified Salaries		2900	5,312,618.45	773,989.90	6,086,608.35	4,782,390.00	436,992.00	5,219,382.00	-14.2%
TOTAL, CLASSIFIED SALARIES			69,940,429.79	43,106,446.79	113,046,876.58	71,262,300.00	38,440,459.00	109,702,759.00	-3.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	22,308,310.11	8,405,049.98	30,713,360.09	21,571,240.00	8,302,539.00	29,873,779.00	-2.7%
PERS		3201-3202	5,631,782.13	3,192,409.55	8,824,191.68	5,720,620.00	3,300,899.00	9,021,519.00	2.2%
OASDI/Medicare/Alternative		3301-3302	8,525,605.01	4,232,877.68	12,758,482.69	9,146,049.00	4,372,510.00	13,518,559.00	6.0%
Health and Welfare Benefits		3401-3402	45,823,273.10	20,029,731.06	65,853,004.16	49,725,172.00	22,760,848.00	72,486,020.00	10.1%
Unemployment Insurance		3501-3502	115,045.48	49,055.40	164,100.88	169,968.00	75,753.00	245,721.00	49.7%
Workers' Compensation		3601-3602	17,260,686.24	7,395,385.12	24,656,071.36	17,172,873.00	7,614,935.00	24,787,808.00	0.5%
OPEB, Allocated		3701-3702	7,276,395.37	3,313,117.05	10,589,512.42	2,562.00	10,940.00	13,502.00	-99.9%
OPEB, Active Employees		3751-3752				7,735,360.00	3,144,843.00	10,880,203.00	
PERS Reduction		3801-3802	2,051,771.12	670,270.84	2,722,041.96	1,811,844.00	782,018.00	2,593,862.00	-4.7%
Other Employee Benefits		3901-3902	4,132.00	0.00	4,132.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			108,997,000.56	47,287,896.68	156,284,897.24	113,055,688.00	50,365,285.00	163,420,973.00	4.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	75,752.45	6,811,921.65	6,887,674.10	784,320.00	6,091,605.00	6,875,925.00	-0.2%
Books and Other Reference Materials		4200	105,084.92	2,232,194.13	2,337,279.05	79,604.00	937,266.00	1,016,870.00	-56.5%
Materials and Supplies		4300	5,391,317.85	8,532,027.07	13,923,344.92	6,075,410.00	15,802,128.00	21,877,538.00	57.1%
Noncapitalized Equipment		4400	739,331.40	4,234,485.01	4,973,816.41	332,595.00	1,407,915.00	1,740,510.00	-65.0%
Food		4700	0.00	9,600.02	9,600.02	0.00	9,500.00	9,500.00	-1.0%
TOTAL, BOOKS AND SUPPLIES			6,311,486.62	21,820,227.88	28,131,714.50	7,271,929.00	24,248,414.00	31,520,343.00	12.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100				0.00	0.00	0.00	
Travel and Conferences		5200	442,608.46	1,402,664.46	1,845,272.92	346,812.00	1,023,239.00	1,370,051.00	-25.8%
Dues and Memberships		5300	120,152.72	16,439.00	136,591.72	95,460.00	11,009.00	106,469.00	-22.1%
Insurance		5400 - 5450	16,151.73	3,865.20	20,016.93	16,488.00	0.00	16,488.00	-17.6%
Operations and Housekeeping Services		5500	9,524,679.95	88,956.49	9,613,636.44	9,662,400.00	91,235.00	9,753,635.00	1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,222,878.55	1,258,428.64	6,481,307.19	5,398,994.00	5,237,009.00	10,636,003.00	64.1%
Transfers of Direct Costs		5710	(2,476,425.72)	2,476,425.72	0.00	(1,256,341.00)	1,284,322.00	27,981.00	New
Transfers of Direct Costs - Interfund		5750	(114,332.08)	0.00	(114,332.08)	(79,753.00)	(7,600.00)	(87,353.00)	-23.6%
Professional/Consulting Services and Operating Expenditures		5800	9,924,670.75	40,721,858.05	50,646,528.80	8,814,105.00	44,242,835.00	53,056,940.00	4.8%
Communications		5900	2,836,943.69	116,970.06	2,953,913.75	3,227,074.00	86,803.00	3,313,877.00	12.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,497,328.05	46,085,607.62	71,582,935.67	26,225,239.00	51,968,852.00	78,194,091.00	9.2%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	315,595.86	83,075.29	398,671.15	214,932.00	30,000.00	244,932.00	-38.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	28,643.00	127,296.25	155,939.25	335,865.00	0.00	335,865.00	115.4%
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	677,844.71	384,109.18	1,061,953.89	140,935.00	119,763.00	260,698.00	-75.5%
Equipment Replacement		6500	456,415.96	31,446.00	487,861.96	550,200.00	0.00	550,200.00	12.8%
TOTAL, CAPITAL OUTLAY			1,478,499.53	625,926.72	2,104,426.25	1,241,932.00	149,763.00	1,391,695.00	-33.9%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support 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	10,285.66	0.00	10,285.66	0.00	0.00	0.00	-100.0%
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	133,144.49	133,144.49	0.00	0.00	0.00	-100.0%
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%
Transfers to Charter Schools in Lieu of Property Taxes		7280	279,041.00	0.00	279,041.00				
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	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/Direct Support Costs)			289,326.66	133,144.49	422,471.15	0.00	0.00	0.00	-100.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS									
Transfers of Indirect Costs		7310	(9,544,559.16)	9,544,559.16	0.00	(8,664,349.00)	8,664,349.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,666,112.68)	0.00	(1,666,112.68)	(1,865,986.00)	0.00	(1,865,986.00)	12.0%
Transfers of Direct Support Costs		7370	1,362,365.48	(1,362,367.98)	(2.50)	2,412,823.00	(2,412,823.00)	0.00	-100.0%
Transfers of Direct Support Costs - Interfund		7380	(783,789.66)	(261,276.20)	(1,045,065.86)	0.00	(917,899.00)	(917,899.00)	-12.2%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			(10,632,096.02)	7,920,914.98	(2,711,181.04)	(8,117,512.00)	5,333,627.00	(2,783,885.00)	2.7%
TOTAL, EXPENDITURES			470,140,132.72	277,887,760.60	748,027,893.32	477,860,816.00	274,939,997.00	752,800,813.00	0.6%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	1,182,974.82	0.00	1,182,974.82	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	7,912,299.00	0.00	7,912,299.00	0.00	0.00	0.00	-100.0%
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	288,407.52	0.00	288,407.52	374,516.00	0.00	374,516.00	29.9%
Other Authorized Interfund Transfers Out		7619	5,506,658.00	118,246.00	5,624,904.00	10,465,047.00	33,914.00	10,498,961.00	86.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,890,339.34	118,246.00	15,008,585.34	10,839,563.00	33,914.00	10,873,477.00	-27.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(41,918,102.67)	41,918,102.67	0.00	(43,689,682.00)	43,689,682.00	0.00	0.0%
Contributions from Restricted Revenues		8990	6,223.55	(6,223.55)	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(41,911,879.12)	41,911,879.12	0.00	(43,689,682.00)	43,689,682.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(56,802,218.46)	41,793,633.12	(15,008,585.34)	(54,529,245.00)	43,655,768.00	(10,873,477.00)	-27.6%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	470,501,977.70	23,494,708.00	493,996,685.70	473,597,998.00	24,189,109.00	497,787,107.00	0.8%
2) Federal Revenue		8100-8299	2,765,220.00	89,591,906.09	92,357,126.09	1,541,171.00	81,777,499.00	83,318,670.00	-9.8%
3) Other State Revenue		8300-8599	46,911,519.33	142,691,424.51	189,602,943.84	43,080,642.00	126,967,248.00	170,047,890.00	-10.3%
4) Other Local Revenue		8600-8799	17,279,356.92	3,916,199.95	21,195,556.87	8,224,546.00	11,780.00	8,236,326.00	-61.1%
5) TOTAL, REVENUES			537,458,073.95	259,694,238.55	797,152,312.50	526,444,357.00	232,945,636.00	759,389,993.00	-4.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		305,870,210.64	176,215,811.05	482,086,021.69	305,440,320.00	181,448,571.00	486,888,891.00	1.0%
2) Instruction - Related Services	2000-2999		47,261,972.21	35,273,820.34	82,535,792.55	48,391,431.00	33,058,584.00	81,450,015.00	-1.3%
3) Pupil Services	3000-3999		26,064,315.57	35,971,967.53	62,036,283.10	23,189,461.00	29,409,315.00	52,598,776.00	-15.2%
4) Ancillary Services	4000-4999		876,107.40	12,478.89	888,586.29	698,513.00	0.00	698,513.00	-21.4%
5) Community Services	5000-5999		8,528,673.25	43,880.00	8,572,553.25	7,901,834.00	2,963.00	7,904,797.00	-7.8%
6) Enterprise	6000-6999		5,131.57	0.00	5,131.57	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		25,133,070.84	9,673,029.91	34,806,100.75	26,523,477.00	8,840,723.00	35,364,200.00	1.6%
8) Plant Services	8000-8999		56,111,324.58	20,563,628.39	76,674,952.97	65,715,780.00	22,179,841.00	87,895,621.00	14.6%
9) Other Outgo	9000-9999	Except 7610-7699	289,326.66	133,144.49	422,471.15	0.00	0.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			470,140,132.72	277,887,760.60	748,027,893.32	477,860,816.00	274,939,997.00	752,800,813.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			67,317,941.23	(18,193,522.05)	49,124,419.18	48,583,541.00	(41,994,361.00)	6,589,180.00	-86.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	14,890,339.34	118,246.00	15,008,585.34	10,839,563.00	33,914.00	10,873,477.00	-27.6%
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	(41,911,879.12)	41,911,879.12	0.00	(43,689,682.00)	43,689,682.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,802,218.46)	41,793,633.12	(15,008,585.34)	(54,529,245.00)	43,655,768.00	(10,873,477.00)	-27.6%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,515,722.77	23,600,111.07	34,115,833.84	(5,945,704.00)	1,661,407.00	(4,284,297.00)	-112.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,812,323.73	35,085,001.56	65,897,325.29	41,328,046.50	58,678,729.63	100,006,776.13	51.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,812,323.73	35,085,001.56	65,897,325.29	41,328,046.50	58,678,729.63	100,006,776.13	51.8%
d) Other Restatements		9795	0.00	(6,383.00)	(6,383.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,812,323.73	35,078,618.56	65,890,942.29	41,328,046.50	58,678,729.63	100,006,776.13	51.8%
2) Ending Balance, June 30 (E + F1e)			41,328,046.50	58,678,729.63	100,006,776.13	35,382,342.50	60,340,136.63	95,722,479.13	-4.3%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	406,150.00	0.00	406,150.00	406,650.00	0.00	406,650.00	0.1%
Stores		9712	1,422,440.56	0.00	1,422,440.56	1,400,000.00	0.00	1,400,000.00	-1.6%
Prepaid Expenditures		9713	3,778,269.75	0.00	3,778,269.75	300,000.00	0.00	300,000.00	-92.1%
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	29,330,391.57	29,330,391.57	0.00	0.00	0.00	-100.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	15,260,729.57	0.00	15,260,729.57	0.00	0.00	0.00	-100.0%
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 (by Resource/Object)		9780	7,146,125.34	29,348,338.06	36,494,463.40	0.00	0.00	0.00	-100.0%
Site Carryover	0000	9780	7,047,102.17		7,047,102.17				
Site Carryover	1100	9780	99,023.17		99,023.17				
Site Carryover	5640	9780		31,091.71	31,091.71				
Site Carryover	6286	9780		1,320,320.60	1,320,320.60				
Site Carryover	6300	9780		2,686,355.07	2,686,355.07				
Site Carryover	6405	9780		38,866.99	38,866.99				
Site Carryover	6760	9780		1,230,970.96	1,230,970.96				
Site Carryover	6761	9780		6,658,293.52	6,658,293.52				
Site Carryover	7055	9780		655,558.40	655,558.40				
Site Carryover	7080	9780		1,724,911.00	1,724,911.00				
Site Carryover	7090	9780		2,326,097.09	2,326,097.09				
Site Carryover	7091	9780		3,350,004.93	3,350,004.93				
Site Carryover	7101	9780		25,374.67	25,374.67				
Site Carryover	7158	9780		441,107.81	441,107.81				
Site Carryover	7375	9780		55,131.22	55,131.22				
Site Carryover	7393	9780		317,630.36	317,630.36				
Site Carryover	7395	9780		1,774,165.59	1,774,165.59				
Site Carryover	7396	9780		4,210,452.99	4,210,452.99				
Site Carryover	7398	9780		987,837.17	987,837.17				
Site Carryover	9010	9780		1,514,167.98	1,514,167.98				
c) Undesignated Amount		9790	13,314,331.28	0.00	13,314,331.28				
d) Unappropriated Amount		9790				33,275,692.50	60,340,136.63	93,615,829.13	

Resource	Description	2006-07 Unaudited Actuals	2007-08 Budget
5640	Medi-Cal Billing Optior	1,228,549.42	0.00
6091	Cal-SAFE Academic and Supportive Service	30,867.60	0.00
6092	Cal-SAFE Child Care and Development Service	636.25	0.00
6286	English Language Acquisition Program, Teacher Training & Student	5,078.48	0.00
6296	Calif. Public School Library Act of 1991	55,842.27	0.00
6300	Lottery: Instructional Materials	559,672.45	0.00
6350	ROC/P Apportionmen	2,206,709.35	0.00
6405	School Safety & Violence Prevention, Grades 8-1	816,748.30	0.00
6760	Arts and Music Block Grant	54,999.82	0.00
6761	Arts, Music, and Physical Education Supplies and Equipmer	262,413.41	0.00
7055	CAHSEE Intensive Instruction and Service:	33,731.48	0.00
7056	CAHSEE Individual Intervention Material	82,940.00	0.00
7080	Supplemental School Counseling Progran	67,244.82	0.00
7090	Economic Impact Aid (EIA)	768,125.22	0.00
7091	Economic Impact Aid: Limited English Proficiency (LEP	12,330.69	0.00
7101	Education Technology: Digital High School Staff Development & Su	0.00	0.00
7140	Gifted & Talented Education (GATE	430,806.55	0.00
7156	Instructional Materials Realignment, IMFRP (AB 1781	13,781,036.44	0.00
7158	Instructional Materials - Williams Cas	159,273.59	0.00
7160	Instructional Materials: Grades 9-12	6,342.45	0.00
7271	California Peer Assistance & Review Program for Teacher (CPARF	559,040.74	0.00
7325	Staff Development: Administrator Trainin	8,550.00	0.00
7375	Tenth Grade Counseling (04/05	4,317.67	0.00
7390	Pupil Retention Block Gran	119,514.85	0.00
7392	Teacher Credentialing Block Gran	821,161.95	0.00
7393	Professional Development Block Gar	43,368.73	0.00
7395	School and Library Improvement Block Gar	175,005.70	0.00
7396	Discretionary Block Grant - School Site	225,653.15	0.00
7397	Discretionary Block Grant - School Distric	1,872,981.60	0.00
7398	Instructional Materials, Library Materials and Education Technolo	38,630.96	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sec	4,799,220.42	0.00
9010	Other Local	99,597.21	0.00
Total, Legally Restricted Balanc		29,330,391.57	0.00

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	4,258,797.00	0.00	-100.0%
2) Federal Revenue		8100-8299	527,030.36	527,030.00	0.0%
3) Other State Revenue		8300-8599	786,131.00	5,304,038.00	574.7%
4) Other Local Revenue		8600-8799	636,381.70	335,000.00	-47.4%
5) TOTAL, REVENUES			6,208,340.06	6,166,068.00	-0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,151,423.46	2,878,496.00	-8.7%
2) Classified Salaries		2000-2999	1,294,281.58	1,208,297.00	-6.6%
3) Employee Benefits		3000-3999	1,160,670.79	1,130,078.00	-2.6%
4) Books and Supplies		4000-4999	199,712.39	238,677.00	19.5%
5) Services and Other Operating Expenditures		5000-5999	467,786.93	525,457.00	12.3%
6) Capital Outlay		6000-6999	1,124,488.21	6,000.00	-99.5%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	257,174.81	221,902.00	-13.7%
9) TOTAL, EXPENDITURES			7,655,538.17	6,208,907.00	-18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,447,198.11)	(42,839.00)	-97.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	127,458.00	42,839.00	-66.4%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			127,458.00	42,839.00	-66.4%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,319,740.11)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,261,695.91	1,941,955.80	-40.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,261,695.91	1,941,955.80	-40.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,261,695.91	1,941,955.80	-40.5%
2) Ending Balance, June 30 (E + F1e)			1,941,955.80	1,941,955.80	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	6,444.59	New
Site Carryover	1100	9780		6,444.59	
c) Undesignated Amount			1,941,955.80		
d) Unappropriated Amount				1,935,511.21	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,910,115.78		
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	850,343.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	190,999.53		
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			2,951,459.03		
H. LIABILITIES					
1) Accounts Payable		9500	349,820.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	659,682.48		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,009,503.23		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,941,955.80		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	4,258,797.00	0.00	-100.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			4,258,797.00	0.00	-100.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	152,500.00	152,500.00	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	374,530.36	374,530.00	0.0%
TOTAL, FEDERAL REVENUE			527,030.36	527,030.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Adult Education					
Current Year	6390	8311		4,624,531.00	
Prior Years	6390	8319		0.00	
All Other State Revenue		8590	786,131.00	679,507.00	-13.6%
TOTAL, OTHER STATE REVENUE			786,131.00	5,304,038.00	574.7%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	132,691.44	50,000.00	-62.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	503,690.26	285,000.00	-43.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			636,381.70	335,000.00	-47.4%
TOTAL, REVENUES			6,208,340.06	6,166,068.00	-0.7%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
CERTIFICATED SALARIES					
Teachers' Salaries		1100	2,550,671.17	2,350,603.00	-7.8%
Certificated Pupil Support Salaries		1200	187,995.33	178,898.00	-4.8%
Certificated Supervisors' and Administrators' Salaries		1300	342,607.92	278,845.00	-18.6%
Other Certificated Salaries		1900	70,149.04	70,150.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,151,423.46	2,878,496.00	-8.7%
CLASSIFIED SALARIES					
Instructional Aides' Salaries		2100	363,565.32	311,413.00	-14.3%
Classified Support Salaries		2200	258,908.26	280,733.00	8.4%
Classified Supervisors' and Administrators' Salaries		2300	90,410.79	98,308.00	8.7%
Clerical, Technical and Office Salaries		2400	494,060.13	515,514.00	4.3%
Other Classified Salaries		2900	87,337.08	2,329.00	-97.3%
TOTAL, CLASSIFIED SALARIES			1,294,281.58	1,208,297.00	-6.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	230,615.80	232,776.00	0.9%
PERS		3201-3202	78,715.59	60,637.00	-23.0%
OASDI/Medicare/Alternative		3301-3302	120,155.74	107,380.00	-10.6%
Health and Welfare Benefits		3401-3402	413,745.43	409,516.00	-1.0%
Unemployment Insurance		3501-3502	1,579.75	2,045.00	29.5%
Workers' Compensation		3601-3602	222,610.87	204,338.00	-8.2%
OPEB, Allocated		3701-3702	68,906.06	0.00	-100.0%
OPEB, Active Employees		3751-3752		91,952.00	
PERS Reduction		3801-3802	24,341.55	21,434.00	-11.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,160,670.79	1,130,078.00	-2.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	5,820.00	11,655.00	100.3%
Books and Other Reference Materials		4200	18,376.35	13,858.00	-24.6%
Materials and Supplies		4300	79,505.37	188,655.00	137.3%
Noncapitalized Equipment		4400	96,010.67	24,509.00	-74.5%
TOTAL, BOOKS AND SUPPLIES			199,712.39	238,677.00	19.5%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	17,814.34	30,925.00	73.6%
Dues and Memberships		5300	295.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	70,050.52	85,181.00	21.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,983.51	27,453.00	-31.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,439.86	7,888.00	-31.0%
Professional/Consulting Services and Operating Expenditures		5800	284,581.98	321,668.00	13.0%
Communications		5900	43,621.72	52,342.00	20.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			467,786.93	525,457.00	12.3%
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	1,117,817.11	0.00	-100.0%
Equipment		6400	6,671.10	6,000.00	-10.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,124,488.21	6,000.00	-99.5%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support 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					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal					
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	190,098.04	165,003.00	-13.2%
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	67,076.77	56,899.00	-15.2%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			257,174.81	221,902.00	-13.7%
TOTAL, EXPENDITURES			7,655,538.17	6,208,907.00	-18.9%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	127,458.00	42,839.00	-66.4%
(a) TOTAL, INTERFUND TRANSFERS IN			127,458.00	42,839.00	-66.4%
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 from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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)			127,458.00	42,839.00	-66.4%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	4,258,797.00	0.00	-100.0%
2) Federal Revenue		8100-8299	527,030.36	527,030.00	0.0%
3) Other State Revenue		8300-8599	786,131.00	5,304,038.00	574.7%
4) Other Local Revenue		8600-8799	636,381.70	335,000.00	-47.4%
5) TOTAL, REVENUES			6,208,340.06	6,166,068.00	-0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,987,778.83	3,875,339.00	-2.8%
2) Instruction - Related Services	2000-2999		1,505,354.12	1,509,086.00	0.2%
3) Pupil Services	3000-3999		234,726.61	178,898.00	-23.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		190,098.04	165,003.00	-13.2%
8) Plant Services	8000-8999		1,737,580.57	480,581.00	-72.3%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,655,538.17	6,208,907.00	-18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,447,198.11)	(42,839.00)	-97.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	127,458.00	42,839.00	-66.4%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			127,458.00	42,839.00	-66.4%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,319,740.11)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,261,695.91	1,941,955.80	-40.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,261,695.91	1,941,955.80	-40.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,261,695.91	1,941,955.80	-40.5%
2) Ending Balance, June 30 (E + F1e)			1,941,955.80	1,941,955.80	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 (by Resource/Object)		9780	0.00	6,444.59	New
Site Carryover	1100	9780		6,444.59	
c) Undesignated Amount			1,941,955.80		
d) Unappropriated Amount				1,935,511.21	

Resource	Description	2006-07 Unaudited Actuals	2007-08 Budget
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,692,864.09	18,770,243.00	0.4%
3) Other State Revenue		8300-8599	9,121,275.28	9,839,998.00	7.9%
4) Other Local Revenue		8600-8799	1,725,253.92	1,592,222.00	-7.7%
5) TOTAL, REVENUES			29,539,393.29	30,202,463.00	2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	11,177,724.22	11,386,344.00	1.9%
2) Classified Salaries		2000-2999	7,240,448.44	7,605,636.00	5.0%
3) Employee Benefits		3000-3999	7,284,856.46	6,976,858.00	-4.2%
4) Books and Supplies		4000-4999	2,050,742.11	1,498,637.00	-26.9%
5) Services and Other Operating Expenditures		5000-5999	1,697,642.74	1,595,505.00	-6.0%
6) Capital Outlay		6000-6999	9,790.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	1,250,858.74	1,139,483.00	-8.9%
9) TOTAL, EXPENDITURES			30,712,062.71	30,202,463.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,172,669.42)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	1,182,974.82	0.00	-100.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,182,974.82	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,305.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	58,510.83	68,816.23	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,510.83	68,816.23	17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,510.83	68,816.23	17.6%
2) Ending Balance, June 30 (E + F1e)			68,816.23	68,816.23	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			68,816.23		
d) Unappropriated Amount				68,816.23	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,720,261.86		
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	1,318,562.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,280,152.18		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,318,976.08		
H. LIABILITIES					
1) Accounts Payable		9500	762,637.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,327,759.65		
4) Current Loans		9640			
5) Deferred Revenue		9650	159,762.45		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			4,250,159.85		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			68,816.23		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,392,986.39	1,455,708.00	4.5%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	17,299,877.70	17,314,535.00	0.1%
TOTAL, FEDERAL REVENUE			18,692,864.09	18,770,243.00	0.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	88,601.95	97,000.00	9.5%
Child Development Apportionments		8530	6,759,993.00	7,284,863.00	7.8%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	2,272,680.33	2,458,135.00	8.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,121,275.28	9,839,998.00	7.9%
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	184,995.18	50,000.00	-73.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,228,519.29	1,186,000.00	-3.5%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	147,378.00	150,000.00	1.8%
Other Local Revenue					
All Other Local Revenue		8699	164,361.45	206,222.00	25.5%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,725,253.92	1,592,222.00	-7.7%
TOTAL, REVENUES			29,539,393.29	30,202,463.00	2.2%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
CERTIFICATED SALARIES					
Teachers' Salaries		1100	10,009,986.43	10,174,046.00	1.6%
Certificated Pupil Support Salaries		1200	85,557.70	85,558.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	414,116.61	419,411.00	1.3%
Other Certificated Salaries		1900	668,063.48	707,329.00	5.9%
TOTAL, CERTIFICATED SALARIES			11,177,724.22	11,386,344.00	1.9%
CLASSIFIED SALARIES					
Instructional Aides' Salaries		2100	3,308,466.90	3,533,314.00	6.8%
Classified Support Salaries		2200	2,125,631.38	2,111,873.00	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	704,572.70	758,632.00	7.7%
Clerical, Technical and Office Salaries		2400	877,941.76	997,753.00	13.6%
Other Classified Salaries		2900	223,835.70	204,064.00	-8.8%
TOTAL, CLASSIFIED SALARIES			7,240,448.44	7,605,636.00	5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	857,503.89	901,348.00	5.1%
PERS		3201-3202	552,951.60	532,636.00	-3.7%
OASDI/Medicare/Alternative		3301-3302	659,694.41	674,689.00	2.3%
Health and Welfare Benefits		3401-3402	3,700,566.69	3,437,070.00	-7.1%
Unemployment Insurance		3501-3502	6,292.02	9,753.00	55.0%
Workers' Compensation		3601-3602	922,764.10	948,850.00	2.8%
OPEB, Allocated		3701-3702	548,360.39	0.00	-100.0%
OPEB, Active Employees		3751-3752		426,978.00	
PERS Reduction		3801-3802	36,723.36	45,534.00	24.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,284,856.46	6,976,858.00	-4.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,722.94	4,919.00	-26.8%
Materials and Supplies		4300	266,446.85	309,144.00	16.0%
Noncapitalized Equipment		4400	34,294.24	0.00	-100.0%
Food		4700	1,743,278.08	1,184,574.00	-32.0%
TOTAL, BOOKS AND SUPPLIES			2,050,742.11	1,498,637.00	-26.9%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	52,076.81	42,365.00	-18.6%
Dues and Memberships		5300	4,750.00	4,750.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	196,961.27	191,462.00	-2.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,109,730.55	1,000,707.00	-9.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	57,985.25	51,375.00	-11.4%
Professional/Consulting Services and Operating Expenditures		5800	195,447.00	231,201.00	18.3%
Communications		5900	80,691.86	73,645.00	-8.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,697,642.74	1,595,505.00	-6.0%
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	9,790.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,790.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support 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/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,072,852.64	1,000,983.00	-6.7%
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	178,006.10	138,500.00	-22.2%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			1,250,858.74	1,139,483.00	-8.9%
TOTAL, EXPENDITURES			30,712,062.71	30,202,463.00	-1.7%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	1,182,974.82	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,182,974.82	0.00	-100.0%
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 from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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 per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,182,974.82	0.00	-100.0%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,692,864.09	18,770,243.00	0.4%
3) Other State Revenue		8300-8599	9,121,275.28	9,839,998.00	7.9%
4) Other Local Revenue		8600-8799	1,725,253.92	1,592,222.00	-7.7%
5) TOTAL, REVENUES			29,539,393.29	30,202,463.00	2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		18,549,524.86	18,750,488.00	1.1%
2) Instruction - Related Services	2000-2999		4,105,484.41	4,361,425.00	6.2%
3) Pupil Services	3000-3999		4,129,232.80	3,439,445.00	-16.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,991.76	150.00	-92.5%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,072,852.64	1,000,983.00	-6.7%
8) Plant Services	8000-8999		2,852,976.24	2,649,972.00	-7.1%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,712,062.71	30,202,463.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,172,669.42)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	1,182,974.82	0.00	-100.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,182,974.82	0.00	-100.0%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,305.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	58,510.83	68,816.23	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,510.83	68,816.23	17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,510.83	68,816.23	17.6%
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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount					
			68,816.23		
d) Unappropriated Amount					
				68,816.23	

Resource	Description	2006-07 Unaudited Actuals	2007-08 Budget
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,757,916.46	23,339,837.00	2.6%
3) Other State Revenue		8300-8599	2,009,367.29	1,960,148.00	-2.4%
4) Other Local Revenue		8600-8799	7,747,227.56	7,535,662.00	-2.7%
5) TOTAL, REVENUES			32,514,511.31	32,835,647.00	1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,463,797.97	14,282,244.00	-1.3%
3) Employee Benefits		3000-3999	5,862,511.07	5,601,766.00	-4.4%
4) Books and Supplies		4000-4999	11,739,303.01	11,880,993.00	1.2%
5) Services and Other Operating Expenditures		5000-5999	1,219,900.11	801,403.00	-34.3%
6) Capital Outlay		6000-6999	102,754.77	380,000.00	269.8%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	1,203,145.51	1,422,500.00	18.2%
9) TOTAL, EXPENDITURES			34,591,412.44	34,368,906.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,076,901.13)	(1,533,259.00)	-26.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	288,407.52	374,516.00	29.9%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			288,407.52	374,516.00	29.9%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,788,493.61)	(1,158,743.00)	-35.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,824,956.14	4,036,462.53	-30.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,824,956.14	4,036,462.53	-30.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,824,956.14	4,036,462.53	-30.7%
2) Ending Balance, June 30 (E + F1e)			4,036,462.53	2,877,719.53	-28.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	1,814.00	0.00	-100.0%
Stores		9712	1,087,816.85	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,946,831.68		
d) Unappropriated Amount				2,877,719.53	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,846,683.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,095,280.24		
c) in Revolving Fund		9130	1,814.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	25,918.09		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	116,450.39		
4) Due from Grantor Government		9290	6,122,802.17		
5) Due from Other Funds		9310	729,323.20		
6) Stores		9320	1,087,816.85		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			13,026,088.87		
H. LIABILITIES					
1) Accounts Payable		9500	1,065,445.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,924,180.36		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			8,989,626.34		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,036,462.53		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	22,757,916.46	23,339,837.00	2.6%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			22,757,916.46	23,339,837.00	2.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,009,367.29	1,960,148.00	-2.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,009,367.29	1,960,148.00	-2.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	7,618,256.92	7,463,662.00	-2.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	119,771.69	72,000.00	-39.9%
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	9,198.95	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			7,747,227.56	7,535,662.00	-2.7%
TOTAL, REVENUES			32,514,511.31	32,835,647.00	1.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	7,565,218.14	7,479,530.00	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	4,816,354.76	4,675,398.00	-2.9%
Clerical, Technical and Office Salaries		2400	1,153,217.91	1,173,729.00	1.8%
Other Classified Salaries		2900	929,007.16	953,587.00	2.6%
TOTAL, CLASSIFIED SALARIES			14,463,797.97	14,282,244.00	-1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	948,695.33	918,294.00	-3.2%
OASDI/Medicare/Alternative		3301-3302	1,015,386.21	1,017,003.00	0.2%
Health and Welfare Benefits		3401-3402	2,449,690.57	2,872,012.00	17.2%
Unemployment Insurance		3501-3502	5,211.42	5,389.00	3.4%
Workers' Compensation		3601-3602	726,660.03	154,008.00	-78.8%
OPEB, Allocated		3701-3702	380,358.64	0.00	-100.0%
OPEB, Active Employees		3751-3752		242,541.00	
PERS Reduction		3801-3802	336,508.87	392,519.00	16.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,862,511.07	5,601,766.00	-4.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,667,075.16	1,479,624.00	-11.2%
Noncapitalized Equipment		4400	278,966.71	256,572.00	-8.0%
Food		4700	9,793,261.14	10,144,797.00	3.6%
TOTAL, BOOKS AND SUPPLIES			11,739,303.01	11,880,993.00	1.2%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	10,226.57	17,200.00	68.2%
Dues and Memberships		5300	1,297.80	2,000.00	54.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	326,752.32	338,000.00	3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	644,031.56	213,433.00	-66.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,557.80	21,100.00	44.9%
Professional/Consulting Services and Operating Expenditures		5800	149,990.97	134,170.00	-10.5%
Communications		5900	73,043.09	75,500.00	3.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,219,900.11	801,403.00	-34.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	31,815.69	320,000.00	905.8%
Equipment		6400	27,697.54	60,000.00	116.6%
Equipment Replacement		6500	43,241.54	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			102,754.77	380,000.00	269.8%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support 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/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	403,162.00	700,000.00	73.6%
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	799,983.51	722,500.00	-9.7%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			1,203,145.51	1,422,500.00	18.2%
TOTAL, EXPENDITURES			34,591,412.44	34,368,906.00	-0.6%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	288,407.52	374,516.00	29.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			288,407.52	374,516.00	29.9%
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 from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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 per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			288,407.52	374,516.00	29.9%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,757,916.46	23,339,837.00	2.6%
3) Other State Revenue		8300-8599	2,009,367.29	1,960,148.00	-2.4%
4) Other Local Revenue		8600-8799	7,747,227.56	7,535,662.00	-2.7%
5) TOTAL, REVENUES			32,514,511.31	32,835,647.00	1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		31,067,806.52	30,078,622.00	-3.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		299,428.52	265,766.00	-11.2%
7) General Administration	7000-7999		403,162.00	700,000.00	73.6%
8) Plant Services	8000-8999		2,821,015.40	3,324,518.00	17.8%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,591,412.44	34,368,906.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,076,901.13)	(1,533,259.00)	-26.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	288,407.52	374,516.00	29.9%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			288,407.52	374,516.00	29.9%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,788,493.61)	(1,158,743.00)	-35.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,824,956.14	4,036,462.53	-30.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,824,956.14	4,036,462.53	-30.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,824,956.14	4,036,462.53	-30.7%
2) Ending Balance, June 30 (E + F1e)			4,036,462.53	2,877,719.53	-28.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	1,814.00	0.00	-100.0%
Stores		9712	1,087,816.85	0.00	-100.0%
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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,946,831.68		
d) Unappropriated Amount				2,877,719.53	

Resource	Description	2006-07 Unaudited Actuals	2007-08 Budget
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	264,042.00	3,535,421.00	1239.0%
4) Other Local Revenue		8600-8799	680,170.49	638,651.00	-6.1%
5) TOTAL, REVENUES			944,212.49	4,174,072.00	342.1%
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	6,628,849.02	8,445,730.00	27.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,628,849.02	8,445,730.00	27.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,684,636.53)	(4,271,658.00)	-24.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	3,581,136.00	3,600,000.00	0.5%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,581,136.00	3,600,000.00	0.5%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,103,500.53)	(671,658.00)	-68.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,977,102.72	16,873,602.19	-11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,977,102.72	16,873,602.19	-11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,977,102.72	16,873,602.19	-11.1%
2) Ending Balance, June 30 (E + F1e)			16,873,602.19	16,201,944.19	-4.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			16,873,602.19		
d) Unappropriated Amount				16,201,944.19	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,285,883.09		
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	264,009.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,647,607.65		
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			18,197,499.77		
H. LIABILITIES					
1) Accounts Payable		9500	1,088,023.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	235,874.08		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,323,897.58		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			16,873,602.19		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	264,042.00	3,535,421.00	1239.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			264,042.00	3,535,421.00	1239.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	680,170.49	638,651.00	-6.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			680,170.49	638,651.00	-6.1%
TOTAL, REVENUES			944,212.49	4,174,072.00	342.1%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	
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	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,420,520.76	8,445,730.00	31.5%
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	208,328.26	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,628,849.02	8,445,730.00	27.4%
CAPITAL OUTLAY					
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/Direct Support 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/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,628,849.02	8,445,730.00	27.4%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	3,581,136.00	3,600,000.00	0.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,581,136.00	3,600,000.00	0.5%
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 from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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)			3,581,136.00	3,600,000.00	0.5%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	264,042.00	3,535,421.00	1239.0%
4) Other Local Revenue		8600-8799	680,170.49	638,651.00	-6.1%
5) TOTAL, REVENUES			944,212.49	4,174,072.00	342.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,628,849.02	8,445,730.00	27.4%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,628,849.02	8,445,730.00	27.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,684,636.53)	(4,271,658.00)	-24.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	3,581,136.00	3,600,000.00	0.5%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,581,136.00	3,600,000.00	0.5%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,103,500.53)	(671,658.00)	-68.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,977,102.72	16,873,602.19	-11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,977,102.72	16,873,602.19	-11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,977,102.72	16,873,602.19	-11.1%
2) Ending Balance, June 30 (E + F1e)			16,873,602.19	16,201,944.19	-4.0%
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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			16,873,602.19		
d) Unappropriated Amount				16,201,944.19	

Resource	Description	2006-07 Unaudited Actuals	2007-08 Budget
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	42,703.18	0.00	-100.0%
5) TOTAL, REVENUES			42,703.18	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/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,703.18	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	7,912,299.00	0.00	-100.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,912,299.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,955,002.18	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	7,955,002.18	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	7,955,002.18	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	7,955,002.18	New
2) Ending Balance, June 30 (E + F1e)			7,955,002.18	7,955,002.18	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			7,955,002.18		
d) Unappropriated Amount				7,955,002.18	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,389,654.00		
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	42,703.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	522,645.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			7,955,002.18		
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 (must agree with line F2) (G10 - H7)			7,955,002.18		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	42,703.18	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,703.18	0.00	-100.0%
TOTAL, REVENUES			42,703.18	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	7,912,299.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,912,299.00	0.00	-100.0%
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%
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 from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			7,912,299.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	42,703.18	0.00	-100.0%
5) TOTAL, REVENUES			42,703.18	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,703.18	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	7,912,299.00	0.00	-100.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,912,299.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,955,002.18	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	7,955,002.18	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	7,955,002.18	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	7,955,002.18	New
2) Ending Balance, June 30 (E + F1e)			7,955,002.18	7,955,002.18	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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			7,955,002.18		
d) Unappropriated Amount				7,955,002.18	

<u>Resource</u>	<u>Description</u>	<u>2006-07 Unaudited Actuals</u>	<u>2007-08 Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	1,529,717.45	538,140.00	-64.8%
5) TOTAL, REVENUES			1,529,717.45	538,140.00	-64.8%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,977,349.20	2,319,213.00	-53.4%
6) Capital Outlay		6000-6999	2,510,127.34	4,091,075.00	63.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,487,476.54	6,410,288.00	-14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,957,759.09)	(5,872,148.00)	-1.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	8,000,000.00	0.00	-100.0%
b) Transfers Out		7610-7629	7,491,136.00	3,600,000.00	-51.9%
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			508,864.00	(3,600,000.00)	-807.5%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,448,895.09)	(9,472,148.00)	73.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,020,564.65	25,303,701.64	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,020,564.65	25,303,701.64	-12.8%
d) Other Restatements		9795	1,732,032.08	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,752,596.73	25,303,701.64	-17.7%
2) Ending Balance, June 30 (E + F1e)			25,303,701.64	15,831,553.64	-37.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			25,303,701.64		
d) Unappropriated Amount				15,831,553.64	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,523,453.29		
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	468,402.42		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	8,000,000.00		
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			29,991,855.71		
H. LIABILITIES					
1) Accounts Payable		9500	1,107,018.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,581,136.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			4,688,154.07		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			25,303,701.64		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,529,717.45	538,140.00	-64.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In From All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,529,717.45	538,140.00	-64.8%
TOTAL, REVENUES			1,529,717.45	538,140.00	-64.8%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	4,977,349.20	2,319,213.00	-53.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,977,349.20	2,319,213.00	-53.4%
CAPITAL OUTLAY					
Land		6100	2,122,664.94	562,467.00	-73.5%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	387,462.40	3,528,608.00	810.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,510,127.34	4,091,075.00	63.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support 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/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,487,476.54	6,410,288.00	-14.4%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	8,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	3,581,136.00	3,600,000.00	0.5%
Other Authorized Interfund Transfers Out		7619	3,910,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,491,136.00	3,600,000.00	-51.9%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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 from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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)			508,864.00	(3,600,000.00)	-807.5%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	1,529,717.45	538,140.00	-64.8%
5) TOTAL, REVENUES			1,529,717.45	538,140.00	-64.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,470,329.32	6,395,288.00	-14.4%
9) Other Outgo	9000-9999	Except 7610-7699	17,147.22	15,000.00	-12.5%
10) TOTAL, EXPENDITURES			7,487,476.54	6,410,288.00	-14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,957,759.09)	(5,872,148.00)	-1.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	8,000,000.00	0.00	-100.0%
b) Transfers Out		7610-7629	7,491,136.00	3,600,000.00	-51.9%
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			508,864.00	(3,600,000.00)	-807.5%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,448,895.09)	(9,472,148.00)	73.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,020,564.65	25,303,701.64	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,020,564.65	25,303,701.64	-12.8%
d) Other Restatements		9795	1,732,032.08	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,752,596.73	25,303,701.64	-17.7%
2) Ending Balance, June 30 (E + F1e)			25,303,701.64	15,831,553.64	-37.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			25,303,701.64		
d) Unappropriated Amount				15,831,553.64	

Resource	Description	2006-07 Unaudited Actuals	2007-08 Budget
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	2,737,980.87	2,881,014.00	5.2%
5) TOTAL, REVENUES			2,737,980.87	2,881,014.00	5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	57,819.00	New
3) Employee Benefits		3000-3999	0.00	23,961.00	New
4) Books and Supplies		4000-4999	70,520.58	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	858,524.58	332,541.00	-61.3%
6) Capital Outlay		6000-6999	148,192.78	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	6,018,363.25	5,838,700.00	-3.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,095,601.19	6,253,021.00	-11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,357,620.32)	(3,372,007.00)	-22.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	3,910,000.00	5,838,700.00	49.3%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,910,000.00	5,838,700.00	49.3%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(447,620.32)	2,466,693.00	-651.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,152,001.02	8,704,380.70	-4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,152,001.02	8,704,380.70	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,152,001.02	8,704,380.70	-4.9%
2) Ending Balance, June 30 (E + F1e)			8,704,380.70	11,171,073.70	28.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			8,704,380.70		
d) Unappropriated Amount				11,171,073.70	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,594,975.15		
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	6,170,244.72		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	257,633.70		
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			9,022,853.57		
H. LIABILITIES					
1) Accounts Payable		9500	258,472.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	60,000.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			318,472.87		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			8,704,380.70		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	549,330.89	200,000.00	-63.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	2,188,649.98	2,681,014.00	22.5%
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			2,737,980.87	2,881,014.00	5.2%
TOTAL, REVENUES			2,737,980.87	2,881,014.00	5.2%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	57,819.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	57,819.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	5,275.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	4,423.00	New
Health and Welfare Benefits		3401-3402	0.00	10,042.00	New
Unemployment Insurance		3501-3502	0.00	29.00	New
Workers' Compensation		3601-3602	0.00	2,891.00	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		1,301.00	
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	23,961.00	New
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	70,520.58	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			70,520.58	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	552,672.10	307,433.00	-44.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	305,852.48	25,108.00	-91.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			858,524.58	332,541.00	-61.3%
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	148,192.78	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			148,192.78	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	2,108,363.25	1,918,700.00	-9.0%
Other Debt Service - Principal		7439	3,910,000.00	3,920,000.00	0.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			6,018,363.25	5,838,700.00	-3.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,095,601.19	6,253,021.00	-11.9%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,910,000.00	5,838,700.00	49.3%
(a) TOTAL, INTERFUND TRANSFERS IN			3,910,000.00	5,838,700.00	49.3%
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	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 from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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)			3,910,000.00	5,838,700.00	49.3%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	2,737,980.87	2,881,014.00	5.2%
5) TOTAL, REVENUES			2,737,980.87	2,881,014.00	5.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	81,780.00	New
8) Plant Services	8000-8999		896,982.30	332,541.00	-62.9%
9) Other Outgo	9000-9999	Except 7610-7699	6,198,618.89	5,838,700.00	-5.8%
10) TOTAL, EXPENDITURES			7,095,601.19	6,253,021.00	-11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,357,620.32)	(3,372,007.00)	-22.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	3,910,000.00	5,838,700.00	49.3%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,910,000.00	5,838,700.00	49.3%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(447,620.32)	2,466,693.00	-651.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,152,001.02	8,704,380.70	-4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,152,001.02	8,704,380.70	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,152,001.02	8,704,380.70	-4.9%
2) Ending Balance, June 30 (E + F1e)			8,704,380.70	11,171,073.70	28.3%
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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			8,704,380.70		
d) Unappropriated Amount				11,171,073.70	

Resource	Description	2006-07 Unaudited Actuals	2007-08 Budget
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	28,639.63	1,600.00	-94.4%
5) TOTAL, REVENUES			28,639.63	1,600.00	-94.4%
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/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,639.63	1,600.00	-94.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,639.63	1,600.00	-94.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,749,720.21	46,327.76	-97.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,749,720.21	46,327.76	-97.4%
d) Other Restatements		9795	(1,732,032.08)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,688.13	46,327.76	161.9%
2) Ending Balance, June 30 (E + F1e)			46,327.76	47,927.76	3.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			46,327.76		
d) Unappropriated Amount				47,927.76	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	52,775.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	813.75		
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			53,589.41		
H. LIABILITIES					
1) Accounts Payable		9500	7,261.65		
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			7,261.65		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			46,327.76		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	28,639.63	1,600.00	-94.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,639.63	1,600.00	-94.4%
TOTAL, REVENUES			28,639.63	1,600.00	-94.4%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	
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	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
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/Direct Support 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/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	2006-07 Unaudited Actuals	2007-08 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 from Funds of 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	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	28,639.63	1,600.00	-94.4%
5) TOTAL, REVENUES			28,639.63	1,600.00	-94.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,639.63	1,600.00	-94.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,639.63	1,600.00	-94.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,749,720.21	46,327.76	-97.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,749,720.21	46,327.76	-97.4%
d) Other Restatements		9795	(1,732,032.08)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,688.13	46,327.76	161.9%
2) Ending Balance, June 30 (E + F1e)			46,327.76	47,927.76	3.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			46,327.76		
d) Unappropriated Amount				47,927.76	

Resource	Description	2006-07 Unaudited Actuals	2007-08 Budget
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	2,969,186.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	693,368.88	680,000.00	-1.9%
5) TOTAL, REVENUES			3,662,554.88	680,000.00	-81.4%
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	229,606.06	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,323,677.48	1,650,000.00	-84.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,553,283.54	1,650,000.00	-84.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,890,728.66)	(970,000.00)	-85.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	8,000,000.00	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			(8,000,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,890,728.66)	(970,000.00)	-93.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,614,944.94	2,724,216.28	-84.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,614,944.94	2,724,216.28	-84.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,614,944.94	2,724,216.28	-84.5%
2) Ending Balance, June 30 (E + F1e)			2,724,216.28	1,754,216.28	-35.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,724,216.28		
d) Unappropriated Amount				1,754,216.28	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,963,041.50		
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	184,127.68		
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			11,147,169.18		
H. LIABILITIES					
1) Accounts Payable		9500	335,831.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,087,121.69		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			8,422,952.90		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,724,216.28		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	2,969,186.00	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			2,969,186.00	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	693,368.88	680,000.00	-1.9%
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			693,368.88	680,000.00	-1.9%
TOTAL, REVENUES			3,662,554.88	680,000.00	-81.4%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	
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	155,261.32	0.00	-100.0%
Noncapitalized Equipment		4400	74,344.74	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			229,606.06	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	152,787.72	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,125,062.49	1,650,000.00	-83.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	45,827.27	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,323,677.48	1,650,000.00	-84.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support 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/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,553,283.54	1,650,000.00	-84.4%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	8,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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 from Funds of 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)			(8,000,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	2,969,186.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	693,368.88	680,000.00	-1.9%
5) TOTAL, REVENUES			3,662,554.88	680,000.00	-81.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,553,283.54	1,650,000.00	-84.4%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,553,283.54	1,650,000.00	-84.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,890,728.66)	(970,000.00)	-85.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	8,000,000.00	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			(8,000,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,890,728.66)	(970,000.00)	-93.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,614,944.94	2,724,216.28	-84.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,614,944.94	2,724,216.28	-84.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,614,944.94	2,724,216.28	-84.5%
2) Ending Balance, June 30 (E + F1e)			2,724,216.28	1,754,216.28	-35.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,724,216.28		
d) Unappropriated Amount				1,754,216.28	

Resource	Description	2006-07 Unaudited Actuals	2007-08 Budget
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	2,342,669.63	2,280,000.00	-2.7%
5) TOTAL, REVENUES			2,342,669.63	2,280,000.00	-2.7%
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	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,342,669.63	2,280,000.00	-2.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,342,669.63	2,280,000.00	-2.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,640,762.68	5,983,432.31	64.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,640,762.68	5,983,432.31	64.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,640,762.68	5,983,432.31	64.3%
2) Ending Balance, June 30 (E + F1e)			5,983,432.31	8,263,432.31	38.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			5,983,432.31		
d) Unappropriated Amount				8,263,432.31	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,872,319.94		
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	111,112.37		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			5,983,432.31		
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 (must agree with line F2) (G10 - H7)			5,983,432.31		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	2,082,189.33	2,000,000.00	-3.9%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	260,480.30	280,000.00	7.5%
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			2,342,669.63	2,280,000.00	-2.7%
TOTAL, REVENUES			2,342,669.63	2,280,000.00	-2.7%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	
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	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
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/Direct Support 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/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	2006-07 Unaudited Actuals	2007-08 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 from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	2,342,669.63	2,280,000.00	-2.7%
5) TOTAL, REVENUES			2,342,669.63	2,280,000.00	-2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,342,669.63	2,280,000.00	-2.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,342,669.63	2,280,000.00	-2.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,640,762.68	5,983,432.31	64.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,640,762.68	5,983,432.31	64.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,640,762.68	5,983,432.31	64.3%
2) Ending Balance, June 30 (E + F1e)			5,983,432.31	8,263,432.31	38.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			5,983,432.31		
d) Unappropriated Amount				8,263,432.31	

Resource	Description	2006-07 Unaudited Actuals	2007-08 Budget
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	164,307.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	18,294,230.00	0.00	-100.0%
5) TOTAL, REVENUES			18,458,537.00	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/Direct Support Costs)		7100-7299, 7400-7499	17,436,808.00	0.00	-100.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,436,808.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,021,729.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,021,729.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,437,880.00	12,459,609.00	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,437,880.00	12,459,609.00	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,437,880.00	12,459,609.00	8.9%
2) Ending Balance, June 30 (E + F1e)			12,459,609.00	12,459,609.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			12,459,609.00		
d) Unappropriated Amount				12,459,609.00	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,459,609.00		
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			12,459,609.00		
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 (must agree with line F2) (G10 - H7)			12,459,609.00		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	164,307.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			164,307.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	14,305,071.00	0.00	-100.0%
Unsecured Roll		8612	1,059,114.00	0.00	-100.0%
Prior Years' Taxes		8613	1,596,360.00	0.00	-100.0%
Supplemental Taxes		8614	939,281.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	70,030.00	0.00	-100.0%
Interest		8660	324,374.00	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			18,294,230.00	0.00	-100.0%
TOTAL, REVENUES			18,458,537.00	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Bond Redemptions		7433	5,120,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	12,316,808.00	0.00	-100.0%
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/Direct Support Costs)			17,436,808.00	0.00	-100.0%
TOTAL, EXPENDITURES			17,436,808.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	164,307.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	18,294,230.00	0.00	-100.0%
5) TOTAL, REVENUES			18,458,537.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7610-7699	17,436,808.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			17,436,808.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,021,729.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,021,729.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,437,880.00	12,459,609.00	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,437,880.00	12,459,609.00	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,437,880.00	12,459,609.00	8.9%
2) Ending Balance, June 30 (E + F1e)			12,459,609.00	12,459,609.00	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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			12,459,609.00		
d) Unappropriated Amount				12,459,609.00	

Resource	Description	2006-07 Unaudited Actuals	2007-08 Budget
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	77,553,308.04	87,298,777.00	12.6%
5) TOTAL, REVENUES			77,553,308.04	87,298,777.00	12.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	412,463.22	589,530.00	42.9%
3) Employee Benefits		3000-3999	145,515.67	249,395.00	71.4%
4) Books and Supplies		4000-4999	67,628.76	179,930.00	166.1%
5) Services and Other Operating Expenses		5000-5999	61,241,220.66	82,278,321.00	34.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			61,866,828.31	83,297,176.00	34.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,686,479.73	4,001,601.00	-74.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	5,497,446.00	4,617,422.00	-16.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,497,446.00	4,617,422.00	-16.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			21,183,925.73	8,619,023.00	-59.3%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	(13,587,129.95)	7,596,795.78	-155.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(13,587,129.95)	7,596,795.78	-155.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			(13,587,129.95)	7,596,795.78	-155.9%
2) Ending Net Assets, June 30 (E + F1e)			7,596,795.78	16,215,818.78	113.5%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	1,080,000.00	760,000.00	-29.6%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	230,515.62	2,000.00	-99.1%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			6,286,280.16		
d) Unappropriated Amount				15,453,818.78	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	39,063,460.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	1,080,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,735,547.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	19,081,430.49		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	230,515.62		
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			64,190,954.43		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	14,418,807.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,071,865.86		
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	40,103,485.00		
7) TOTAL, LIABILITIES			56,594,158.65		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			7,596,795.78		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,024,345.53	2,000,000.00	-1.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	75,528,529.17	85,298,777.00	12.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	433.34	0.00	-100.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			77,553,308.04	87,298,777.00	12.6%
TOTAL, REVENUES			77,553,308.04	87,298,777.00	12.6%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	253,666.25	435,585.00	71.7%
Clerical, Technical and Office Salaries		2400	158,796.97	153,945.00	-3.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			412,463.22	589,530.00	42.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	34,592.43	51,689.00	49.4%
OASDI/Medicare/Alternative		3301-3302	28,125.36	43,671.00	55.3%
Health and Welfare Benefits		3401-3402	38,698.62	90,378.00	133.5%
Unemployment Insurance		3501-3502	136.19	296.00	117.3%
Workers' Compensation		3601-3602	20,625.07	29,476.00	42.9%
OPEB, Allocated		3701-3702	10,737.67	0.00	-100.0%
OPEB, Active Employees		3751-3752		13,264.00	
PERS Reduction		3801-3802	12,600.33	20,621.00	63.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			145,515.67	249,395.00	71.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	60,758.22	167,529.00	175.7%
Noncapitalized Equipment		4400	6,870.54	12,401.00	80.5%
TOTAL, BOOKS AND SUPPLIES			67,628.76	179,930.00	166.1%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	3,109.59	10,500.00	237.7%
Dues and Memberships		5300	565.00	2,200.00	289.4%
Insurance		5400-5450	4,016,047.55	3,936,589.00	-2.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	536,844.08	380,476.00	-29.1%
Transfers of Direct Costs - Interfund		5750	30,349.17	6,990.00	-77.0%
Professional/Consulting Services and Operating Expenditures		5800	56,653,441.46	77,940,216.00	37.6%
Communications		5900	863.81	1,350.00	56.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			61,241,220.66	82,278,321.00	34.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			61,866,828.31	83,297,176.00	34.6%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5,497,446.00	4,617,422.00	-16.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,497,446.00	4,617,422.00	-16.0%
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 from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			5,497,446.00	4,617,422.00	-16.0%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	77,553,308.04	87,298,777.00	12.6%
5) TOTAL, REVENUES			77,553,308.04	87,298,777.00	12.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		61,866,828.31	83,297,176.00	34.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			61,866,828.31	83,297,176.00	34.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,686,479.73	4,001,601.00	-74.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	5,497,446.00	4,617,422.00	-16.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,497,446.00	4,617,422.00	-16.0%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			21,183,925.73	8,619,023.00	-59.3%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	(13,587,129.95)	7,596,795.78	-155.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(13,587,129.95)	7,596,795.78	-155.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			(13,587,129.95)	7,596,795.78	-155.9%
2) Ending Net Assets, June 30 (E + F1e)			7,596,795.78	16,215,818.78	113.5%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	1,080,000.00	760,000.00	-29.6%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	230,515.62	2,000.00	-99.1%
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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			6,286,280.16		
d) Unappropriated Amount				15,453,818.78	

Resource	Description	2006-07 Unaudited Actuals	2007-08 Budget
	Total, Legally Restricted Balance	0.00	0.00

Description	Object Codes	2006-07 Unaudited Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	3,774,475.60
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	0.00
4) Due from Other Funds	9310	349.61
5) TOTAL, ASSETS (Must equal B3)		3,774,825.21
B. LIABILITIES		
1) Due to Other Funds	9610	111,510.43
2) Due to Student Groups/Other Agencies	9620	3,663,314.78
3) TOTAL, LIABILITIES (Must equal A5)		3,774,825.21

BOND DESCRIPTION		Series A QW57/57580	Series B Q51/57581	Series C Q52/57582
OUTSTANDING BONDED INDEBTEDNESS	July 1	22,600,000.00	27,670,000.00	55,920,000.00
Bonds from Acquired District				
Bonds Sold				
Subtotal		22,600,000.00	27,670,000.00	55,920,000.00
Less: Bonds to Acquiring District				
Less: Bonds Redeemed		525,000.00	585,000.00	1,140,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	22,075,000.00	27,085,000.00	54,780,000.00
1. Restricted Balance, July 1	2006-07	1,131,696.00	1,369,759.00	2,568,676.00
2. Tax Receipts	2006-07	1,729,624.00	2,143,699.00	4,002,827.00
3. State and Federal Apportionments	2006-07	15,838.00	19,630.00	36,678.00
4. Other Designated Revenue	2006-07	32,002.00	38,927.00	72,929.00
5. Subtotal (Sum of lines 1 through 4)		2,909,160.00	3,572,015.00	6,681,110.00
6. Less: Actual Expenditures or Other Uses	2006-07	1,689,091.00	2,090,290.00	3,898,485.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2006-07	1,220,069.00	1,481,725.00	2,782,625.00
8. Estimated Tax Receipts on the Unsecured Roll	2007-08	66,330.00	82,214.00	153,652.00
9. Estimated State and Federal Apportionments	2007-08			
10. Other Estimated Revenue	2007-08			
11. Subtotal (Sum of lines 7 through 10)		1,286,399.00	1,563,939.00	2,936,277.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2007-08	2,800,356.00	3,453,235.00	6,475,703.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2007-08	1,513,957.00	1,889,296.00	3,539,426.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2007-08			
b) LEVIED	2007-08			

BOND DESCRIPTION		Series D Q53/57583	Series E Q54/57585	Series F Q50/57585
OUTSTANDING BONDED INDEBTEDNESS	July 1	38,300,000.00	58,145,000.00	49,600,000.00
Bonds from Acquired District				
Bonds Sold				
Subtotal		38,300,000.00	58,145,000.00	49,600,000.00
Less: Bonds to Acquiring District				
Less: Bonds Redeemed		790,000.00	1,205,000.00	875,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	37,510,000.00	56,940,000.00	48,725,000.00
1. Restricted Balance, July 1	2006-07	1,775,921.00	2,519,352.00	2,072,476.00
2. Tax Receipts	2006-07	2,757,759.00	3,866,050.00	3,469,897.00
3. State and Federal Apportionments	2006-07	25,291.00	35,361.00	31,509.00
4. Other Designated Revenue	2006-07	50,299.00	71,474.00	58,743.00
5. Subtotal (Sum of lines 1 through 4)		4,609,270.00	6,492,237.00	5,632,625.00
6. Less: Actual Expenditures or Other Uses	2006-07	2,688,588.00	3,754,916.00	3,315,438.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2006-07	1,920,682.00	2,737,321.00	2,317,187.00
8. Estimated Tax Receipts on the Unsecured Roll	2007-08	105,912.00	147,967.00	131,831.00
9. Estimated State and Federal Apportionments	2007-08			
10. Other Estimated Revenue	2007-08			
11. Subtotal (Sum of lines 7 through 10)		2,026,594.00	2,885,288.00	2,449,018.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2007-08	4,462,535.00	6,325,982.00	5,470,838.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2007-08	2,435,941.00	3,440,694.00	3,021,820.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2007-08			
b) LEVIED	2007-08			

BOND DESCRIPTION		Budget FY2007-2008	Total
OUTSTANDING BONDED INDEBTEDNESS July 1			252,235,000.00
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		0.00	252,235,000.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed			5,120,000.00
OUTSTANDING BONDED INDEBTEDNESS June 30		0.00	247,115,000.00
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1. Restricted Balance, July 1	2006-07		11,437,880.00
2. Tax Receipts	2006-07		17,969,856.00
3. State and Federal Apportionments	2006-07		164,307.00
4. Other Designated Revenue	2006-07		324,374.00
5. Subtotal (Sum of lines 1 through 4)		0.00	29,896,417.00
6. Less: Actual Expenditures or Other Uses	2006-07		17,436,808.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2006-07	0.00	12,459,609.00
8. Estimated Tax Receipts on the Unsecured Roll	2007-08		687,906.00
9. Estimated State and Federal Apportionments	2007-08		0.00
10. Other Estimated Revenue	2007-08	923,582.00	923,582.00
11. Subtotal (Sum of lines 7 through 10)		923,582.00	14,071,097.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2007-08		28,988,649.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2007-08	(923,582.00)	14,917,552.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2007-08		0.00000
b) LEVIED	2007-08		0.00000

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS							
Cash							
in County Treasury	9110	3,774,475.60		3,774,475.60			3,774,475.60
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
collections awaiting deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	0.00		0.00			0.00
Due from Other Funds	9310	349.61		349.61			349.61
TOTAL, ASSETS		3,774,825.21	0.00	3,774,825.21	0.00	0.00	3,774,825.21
LIABILITIES							
Due to Other Funds	9610	111,510.43		111,510.43			111,510.43
Due to Student Groups/ Other Agencies	9620	3,663,314.78		3,663,314.78			3,663,314.78
TOTAL, LIABILITIES		3,774,825.21	0.00	3,774,825.21	0.00	0.00	3,774,825.21

Description	2006-07 Unaudited Actuals			2007-08 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			59,301.95	55,236.70	55,049.18	56,875.79
a. Kindergarten	5,701.65	5,700.50				
b. Grades One through Three	18,585.27	18,511.92				
c. Grades Four through Six	19,325.92	19,477.04				
d. Grades Seven and Eight	13,214.40	13,144.54				
e. Opportunity Schools and Full-day Opportunity Classes	50.73	58.52				
f. Home and Hospital	63.80	68.77				
g. Community Day School	16.55	15.73				
2. Special Education						
a. Special Day Class	1,778.12	1,794.59	1,765.93	1,725.86	1,730.04	1,780.27
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	34.05	32.83	32.83	33.03	41.13	41.13
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	8.96	9.62	9.62	8.70	11.47	11.47
3. TOTAL, ELEMENTARY	58,779.45	58,814.06	61,110.33	57,004.29	56,831.82	58,708.66
HIGH SCHOOL						
4. General Education			25,376.44	24,582.50	24,323.56	25,342.57
a. Grades Nine through Twelve	24,930.74	24,815.22				
b. Continuation Education	259.96	240.83				
c. Opportunity Schools and Full-day Opportunity Classes	82.33	90.49				
d. Home and Hospital	47.27	54.78				
e. Community Day School	15.09	13.53				
5. Special Education						
a. Special Day Class	1,075.88	1,067.80	928.77	1,044.25	1,037.47	1,076.55
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	110.39	101.62	101.62	107.08	98.77	98.77
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	51.79	56.31	56.31	50.24	51.63	51.63
6. TOTAL, HIGH SCHOOL	26,573.45	26,440.58	26,463.14	25,784.07	25,511.43	26,569.52
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary	19.90	19.09	19.90	19.30	18.02	19.30
b. High School	8.14	8.04	8.14	8.74	7.18	8.74
8. Special Education						
a. Special Day Class - Elementary	0.68	0.72	0.68	0.71	0.53	0.71
b. Special Day Class - High School	1.12	1.13	1.12	1.09	1.09	1.09
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	29.84	28.98	29.84	29.84	26.82	29.84
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	85,382.74	85,283.62	87,603.31	82,818.20	82,370.07	85,308.02
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS	740.68	938.29	938.29	718.46	850.50	850.50

Description	2006-07 Unaudited Actuals			2007-08 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students	42.26	49.09	49.09	40.99	70.62	70.62
14. Adults Enrolled, State Apportioned	1,468.79	1,633.79	1,633.79	1,424.73	1,949.82	1,949.82
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)	1,511.05	1,682.88	1,682.88	1,465.72	2,020.44	2,020.44
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	87,634.47	87,904.79	90,224.48	85,002.38	85,241.01	88,178.96
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	615,719.00	747,395.00	747,395.00	597,248.00	705,828.00	705,828.00
20. HIGH SCHOOL	511,423.00	740,483.00	740,483.00	496,080.00	612,380.00	612,380.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	1,127,142.00	1,487,878.00	1,487,878.00	1,093,328.00	1,318,208.00	1,318,208.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	32.66	31.10	31.10	9.38	6.92	6.92
b. Pupil Hours for 7th & 8th Hours				22.30	23.33	23.33
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	29.07	24.68	24.68	5.90	4.40	4.40
b. Pupil Hours for 7th & 8th Hours				22.96	23.26	23.26
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660)						
b. All Other Block Grant Funded Charters	915.09	915.38	915.09	887.64	887.83	887.64
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	915.09	915.38	915.09	887.64	887.83	887.64
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	109,925,941.14		109,925,941.14	2,100,694.09		112,026,635.23
Work in Progress	80,152,195.51		80,152,195.51	1,559,440.11	73,627,115.67	8,084,519.95
Total capital assets not being depreciated	190,078,136.65	0.00	190,078,136.65	3,660,134.20	73,627,115.67	120,111,155.18
Capital assets being depreciated:						
Land Improvements	16,176,985.15		16,176,985.15	415,118.82		16,592,103.97
Buildings	612,420,895.13		612,420,895.13	84,441,366.86		696,862,261.99
Equipment	76,323,097.29		76,323,097.29	3,082,040.42	1,164,710.87	78,240,426.84
Total capital assets being depreciated	704,920,977.57	0.00	704,920,977.57	87,938,526.10	1,164,710.87	791,694,792.80
Accumulated Depreciation for:						
Land Improvements	(12,675,175.68)	(12,076.00)	(12,687,251.68)	(375,861.17)		(13,063,112.85)
Buildings	(231,136,152.22)	(4,011.42)	(231,140,163.64)	(12,006,199.83)		(243,146,363.47)
Equipment	(72,668,105.03)	973,149.47	(71,694,955.56)	(1,665,655.89)	(1,164,710.87)	(72,195,900.58)
Total accumulated depreciation	(316,479,432.93)	957,062.05	(315,522,370.88)	(14,047,716.89)	(1,164,710.87)	(328,405,376.90)
Total capital assets being depreciated, net	388,441,544.64	957,062.05	389,398,606.69	73,890,809.21	0.00	463,289,415.90
Governmental activity capital assets, net	578,519,681.29	957,062.05	579,476,743.34	77,550,943.41	73,627,115.67	583,400,571.08
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
FINANCIAL REPORTS
2006-07 Unaudited Actuals
Summary of Unaudited Actuals Data Submission

Following is a summary of the critical data elements contained in your unaudited actuals data. Since this data may have fiscal implications for your agency, please verify its accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected.	63.37%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for the Education of Adults in County Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	(\$517,719.56)
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$443,517,334.30
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and Education Code Section 42132.	\$443,517,334.30
ICR	Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2008-09, subject to CDE approval.	4.25%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2008-09 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
ROP	Amount in Excess of Allowable Contribution Contributions must not exceed 15% of expenditures (EC 52321[b]). A positive number here indicates that more than 15% was contributed, subjecting the next apportionment to reduction.	\$0.00
	Amount in Excess of Allowable Ending Balance Net ending balance must not exceed 15% of expenditures (EC 52321[c][1]). A positive number here indicates that the ending balance exceeds 15% of expenditures, subjecting the next apportionment to reduction.	\$1,703,984.67
TRAN	Approved Transportation Expense - Home-to-School	\$9,470,999.08
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$6,365,657.41

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 11, 2007

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

County Office of Education

School District

Melvin Iizuka

Susan Ginder

Name

Name

Business Services Consultant

Accounting Director

Title

Title

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Telephone

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SGinder@lbusd.k12.ca.us

E-mail Address

E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

FEDERAL PROGRAM NAME	Title I	Title I	Title I	Title I	Special Ed	Special Ed	Special Ed
FEDERAL CATALOG NUMBER	84.01	84.357	84.011	84.01	84.027	84.173	84.027A
RESOURCE CODE	3010	3030	3060	3178	3310	3315	3320
REVENUE OBJECT	8290	8290	8285	8290	8181	8182	8182
LOCAL DESCRIPTION (if any)	IASA	Reading First	Migrant Ed	Non-Prog & Improv LEA Sch	IDEA Basic Local Assistance	Preschool Grant	Preschool Local Ent
AWARD							
1. Prior Year Carryover	2,525,370.26	3,331,615.87	0.00	165,000.00	0.00	0.00	0.00
2. a. Current Year Award	44,424,586.00	3,073,600.00	673,808.00	240,000.00	13,221,355.00	351,887.00	944,231.00
b. Transferability (NCLB)							
c. Adj Curr Yr Award (sum lines 2a and 2b)	44,424,586.00	3,073,600.00	673,808.00	240,000.00	13,221,355.00	351,887.00	944,231.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	46,949,956.26	6,405,215.87	673,808.00	405,000.00	13,221,355.00	351,887.00	944,231.00
REVENUES							
5. Revenue Deferred from Prior Year	2,525,370.26	212,221.92					
6. Cash Received in Current Year	35,539,668.00	1,638,126.95	252,583.00	123,750.00	9,916,016.00	263,916.00	708,174.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	38,065,038.26	1,850,348.87	252,583.00	123,750.00	9,916,016.00	263,916.00	708,174.00
EXPENDITURES							
9. Donor-Authorized Expenditures	43,941,481.43	3,817,107.33	582,357.57	165,000.00	13,221,355.00	351,887.00	944,231.00
10. Non Donor-Authorized Expenditures					5,294,664.67	3,008,254.89	1,859,808.82
11. Total Expenditures (line 9 plus line 10)	43,941,481.43	3,817,107.33	582,357.57	165,000.00	18,516,019.67	3,360,141.89	2,804,039.82
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(5,876,443.17)	(1,966,758.46)	(329,774.57)	(41,250.00)	(3,305,339.00)	(87,971.00)	(236,057.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	5,876,443.17	1,966,758.46	329,774.57	41,250.00	3,305,339.00	87,971.00	236,057.00
14. Unused Grant Award Calculation (line 4 minus line 9)	3,008,474.83	2,588,108.54	91,450.43	240,000.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	3,008,474.83	2,588,108.54	26,084.04	240,000.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	43,941,481.43	3,817,107.33	582,357.57	165,000.00	13,221,355.00	351,887.00	944,231.00

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

FEDERAL PROGRAM NAME	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed	Vocational Prgrms	ROP
FEDERAL CATALOG NUMBER	84.173A	84.181	84.027	84.158	84.158	84.048	84.048
RESOURCE CODE	3345	3385	3395	3410	3410	3550	3555
REVENUE OBJECT	8182	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Preschool Staff Development	IDEA Early Intervention	Alternative Dispute	D.O.R. WorkAbility II	D.O.R. WorkAbility Students	Voc & Appl Tech	Postsecondary & Adult Prgm
AWARD							
1. Prior Year Carryover	0.00	0.00	12,932.56	0.00	0.00	3,061.35	0.00
2. a. Current Year Award	6,291.00	264,596.00	15,000.00	186,552.00	4,974.62	1,162,978.00	147,747.00
b. Transferability (NCLB)							
c. Adj Curr Yr Award (sum lines 2a and 2b)	6,291.00	264,596.00	15,000.00	186,552.00	4,974.62	1,162,978.00	147,747.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	6,291.00	264,596.00	27,932.56	186,552.00	4,974.62	1,166,039.35	147,747.00
REVENUES							
5. Revenue Deferred from Prior Year			5,432.56				
6. Cash Received in Current Year	3,386.00	198,447.00	8,869.94	123,168.12	0.00	5,875.91	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,386.00	198,447.00	14,302.50	123,168.12	0.00	5,875.91	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	6,291.00	264,596.00	16,826.29	176,010.30	4,974.62	876,457.79	143,696.75
10. Non Donor-Authorized Expenditures		203,937.66					
11. Total Expenditures (line 9 plus line 10)	6,291.00	468,533.66	16,826.29	176,010.30	4,974.62	876,457.79	143,696.75
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,905.00)	(66,149.00)	(2,523.79)	(52,842.18)	(4,974.62)	(870,581.88)	(143,696.75)
a. Deferred Revenue							
b. Accounts Payable						2,814.56	
c. Accounts Receivable	2,905.00	66,149.00	2,523.79	52,842.18	4,974.62	873,396.44	143,696.75
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	11,106.27	10,541.70	0.00	289,581.56	4,050.25
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	11,106.27	0.00	0.00	289,581.56	4,050.25
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,291.00	264,596.00	16,826.29	176,010.30	4,974.62	876,457.79	143,696.75

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

FEDERAL PROGRAM NAME		Title IV	Title II	Title II	Title II	Title II	Title II Part D
FEDERAL CATALOG NUMBER	84.215	84.186	84.367	84.367	84.367	84.318	84.318
RESOURCE CODE	3702	3710	4035	4035	4036	4045	4046
REVENUE OBJECT	8290	8290	8290	8699	8290	8290	8290
LOCAL DESCRIPTION (if any)	Physical Education for Progress	IASA Drug Free School	Teacher Quality NCLB	Teacher Quality NCLB	Principal Training	Part D Technology	Enhancing Educ Through Tech
AWARD							
1. Prior Year Carryover	0.00	460,576.36	285,564.92	0.00	7,200.00	709,239.00	155,178.09
2. a. Current Year Award	468,266.00	670,820.00	6,401,335.00	48,118.71	62,700.00	452,837.00	0.00
b. Transferability (NCLB)		(335,410.00)	(2,900,000.00)				
c. Adj Curr Yr Award (sum lines 2a and 2b)	468,266.00	335,410.00	3,501,335.00	48,118.71	62,700.00	452,837.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	468,266.00	795,986.36	3,786,899.92	48,118.71	69,900.00	1,162,076.00	155,178.09
REVENUES							
5. Revenue Deferred from Prior Year					7,200.00	421,400.50	34,334.08
6. Cash Received in Current Year	0.00	125,166.36	(25,920.08)	48,118.71	2,700.00	554,483.00	120,844.01
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	125,166.36	(25,920.08)	48,118.71	9,900.00	975,883.50	155,178.09
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	592,367.66	3,395,501.34	48,118.71	0.00	693,023.21	155,178.09
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	0.00	592,367.66	3,395,501.34	48,118.71	0.00	693,023.21	155,178.09
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(467,201.30)	(3,421,421.42)	0.00	9,900.00	282,860.29	0.00
a. Deferred Revenue					9,900.00	282,860.29	
b. Accounts Payable							
c. Accounts Receivable		467,201.30	3,421,421.42				
14. Unused Grant Award Calculation (line 4 minus line 9)	468,266.00	203,618.70	391,398.58	0.00	69,900.00	469,052.79	0.00
15. If Carryover is allowed, enter line 14 amount here	468,266.00	203,618.70	391,398.58	0.00	69,900.00	469,052.79	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	592,367.66	3,395,501.34	48,118.71	0.00	693,023.21	155,178.09

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

FEDERAL PROGRAM NAME	Title V	21st Century	Title II	Title III	Title VII	Educ Opportunity Native American	Federal Public
FEDERAL CATALOG NUMBER	84.298	84.287	84.365	84.365	84	84.06	84.282
RESOURCE CODE	4110	4124	4201	4203	4230	4510	4610
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Innovative Education	Community Learning Centers	Engl Language Acquisition	Limited Engl Proficient	LEA and Palm Tree		Charter School Grant
AWARD							
1. Prior Year Carryover	416,961.22	3,163,451.11	10,037.05	693,055.04	90,618.56	0.00	128,054.44
2. a. Current Year Award	160,517.00	7,513,818.00	163,527.00	2,238,145.00	0.00	25,495.00	0.00
b. Transferability (NCLB)	3,235,410.00						
c. Adj Curr Yr Award (sum lines 2a and 2b)	3,395,927.00	7,513,818.00	163,527.00	2,238,145.00	0.00	25,495.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,812,888.22	10,677,269.11	173,564.05	2,931,200.04	90,618.56	25,495.00	128,054.44
REVENUES							
5. Revenue Deferred from Prior Year		108,834.55					3,054.44
6. Cash Received in Current Year	3,713,979.27	5,616,456.24	10,038.05	693,054.87	90,618.56	15,371.83	100,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,713,979.27	5,725,290.79	10,038.05	693,054.87	90,618.56	15,371.83	103,054.44
EXPENDITURES							
9. Donor-Authorized Expenditures	3,696,839.37	5,649,270.70	166,300.39	2,843,071.82	90,618.56	23,843.80	128,054.44
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	3,696,839.37	5,649,270.70	166,300.39	2,843,071.82	90,618.56	23,843.80	128,054.44
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	17,139.90	76,020.09	(156,262.34)	(2,150,016.95)	0.00	(8,471.97)	(25,000.00)
a. Deferred Revenue	17,139.90	571,754.96					
b. Accounts Payable							
c. Accounts Receivable		495,734.87	156,262.34	2,150,016.95		8,471.97	25,000.00
14. Unused Grant Award Calculation (line 4 minus line 9)	116,048.85	5,027,998.41	7,263.66	88,128.22	0.00	1,651.20	0.00
15. If Carryover is allowed, enter line 14 amount here	116,048.85	4,860,724.35	7,263.66	88,128.22	0.00	1,651.20	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,696,839.37	5,649,270.70	166,300.39	2,843,071.82	90,618.56	23,843.80	128,054.44

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

FEDERAL PROGRAM NAME	CalServe Developmental District Partnership	Workforce Investment Act	Homeless Children Educ	FEMA Hazard Mitigation Grant	Gear-Up	Smaller Learning Communities	Elem & Sec. Counseling
FEDERAL CATALOG NUMBER	94.004	17.255	84.196	97.039	84.334	84.215L	84.215E
RESOURCE CODE	5575	5610	5630	5652	5811	5815	5817
REVENUE OBJECT	8290	8290	8290	8281	8290	8290	8290
LOCAL DESCRIPTION (if any)		WIA					
AWARD							
1. Prior Year Carryover	0.00	23,851.75	0.00	9,373.00	404,405.01	3,227,786.99	257,227.92
2. a. Current Year Award	100,000.00	77,287.00	100,000.00	0.00	821,432.00	0.00	0.00
b. Transferability (NCLB)							
c. Adj Curr Yr Award (sum lines 2a and 2b)	100,000.00	77,287.00	100,000.00	0.00	821,432.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	100,000.00	101,138.75	100,000.00	9,373.00	1,225,837.01	3,227,786.99	257,227.92
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	75,000.00	23,851.75	75,000.00	0.00	870,471.79	698,416.75	257,227.92
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	75,000.00	23,851.75	75,000.00	0.00	870,471.79	698,416.75	257,227.92
EXPENDITURES							
9. Donor-Authorized Expenditures	83,735.53	101,138.75	100,000.00	9,373.00	983,185.25	809,997.44	257,227.92
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	83,735.53	101,138.75	100,000.00	9,373.00	983,185.25	809,997.44	257,227.92
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(8,735.53)	(77,287.00)	(25,000.00)	(9,373.00)	(112,713.46)	(111,580.69)	0.00
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	8,735.53	77,287.00	25,000.00	9,373.00	112,713.46	111,580.69	
14. Unused Grant Award Calculation (line 4 minus line 9)	16,264.47	0.00	0.00	0.00	242,651.76	2,417,789.55	0.00
15. If Carryover is allowed, enter line 14 amount here	16,264.47	0.00	0.00	0.00	242,651.76	2,417,789.55	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	83,735.53	101,138.75	100,000.00	9,373.00	983,185.25	809,997.44	257,227.92

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FEDERAL PROGRAM NAME	Teaching American History	After School Enrichment	Magnet Schools Assistance	Math Through Art	H.O.U.S.E.	Military SCI-JROTC	Military SCI-JROTC
FEDERAL CATALOG NUMBER			84.165A	84.351D	84.215X		
RESOURCE CODE	5819	5822	5825	5827	5828	5829	5829
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	190,263.82	180,720.68	558,854.85	2,683.03	469,435.23	0.00	0.00
2. a. Current Year Award	982,441.00	467,797.50	2,105,739.00	0.00	0.00	396,108.01	10,885.43
b. Transferability (NCLB)							
c. Adj Curr Yr Award (sum lines 2a and 2b)	982,441.00	467,797.50	2,105,739.00	0.00	0.00	396,108.01	10,885.43
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,172,704.82	648,518.18	2,664,593.85	2,683.03	469,435.23	396,108.01	10,885.43
REVENUES							
5. Revenue Deferred from Prior Year		180,720.68					
6. Cash Received in Current Year	396,241.82	382,772.50	2,153,314.22	0.00	323,149.68	326,122.67	9,533.74
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	396,241.82	563,493.18	2,153,314.22	0.00	323,149.68	326,122.67	9,533.74
EXPENDITURES							
9. Donor-Authorized Expenditures	441,844.98	337,149.16	2,424,808.43	0.00	339,050.22	396,108.01	10,885.43
10. Non Donor-Authorized Expenditures						851,415.40	
11. Total Expenditures (line 9 plus line 10)	441,844.98	337,149.16	2,424,808.43	0.00	339,050.22	1,247,523.41	10,885.43
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(45,603.16)	226,344.02	(271,494.21)	0.00	(15,900.54)	(69,985.34)	(1,351.69)
a. Deferred Revenue		226,344.02					
b. Accounts Payable							
c. Accounts Receivable	45,603.16		271,494.21		15,900.54	69,985.34	1,351.69
14. Unused Grant Award Calculation (line 4 minus line 9)	730,859.84	311,369.02	239,785.42	2,683.03	130,385.01	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	730,859.84	311,369.02	239,785.42	2,683.03	130,385.01	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	441,844.98	337,149.16	2,424,808.43	0.00	339,050.22	396,108.01	10,885.43

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FEDERAL PROGRAM NAME	FIE Earmark	Perf. Plan Sampling Pilot	Americore Planning Grant	Emergency Rspnse & Crisis Mgmt.	Emergency Response Plans for School Safety	Even Start	Adult Ed
FEDERAL CATALOG NUMBER	84.215K			84.184E	84.184E	84.213	84.002A
RESOURCE CODE	5832	5833	5834	5840	5845	3105	3905
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)						Family Literacy	ABE Citizenship
AWARD							
1. Prior Year Carryover	22,364.97	10,000.00	41,402.10	197,029.96	449,900.29	0.00	0.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	152,500.00	190,575.00
b. Transferability (NCLB)							
c. Adj Curr Yr Award (sum lines 2a and 2b)	0.00	0.00	0.00	0.00	0.00	152,500.00	190,575.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	22,364.97	10,000.00	41,402.10	197,029.96	449,900.29	152,500.00	190,575.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	22,364.97	5,970.00	38,177.23	163,766.02	243,993.71		119,109.38
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	22,364.97	5,970.00	38,177.23	163,766.02	243,993.71	0.00	119,109.38
EXPENDITURES							
9. Donor-Authorized Expenditures	22,364.97	3,471.49	38,177.23	163,766.02	263,402.17	152,500.00	190,575.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	22,364.97	3,471.49	38,177.23	163,766.02	263,402.17	152,500.00	190,575.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	2,498.51	0.00	0.00	(19,408.46)	(152,500.00)	(71,465.62)
a. Deferred Revenue		2,498.51					
b. Accounts Payable							
c. Accounts Receivable					19,408.46	152,500.00	71,465.62
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	6,528.51	3,224.87	33,263.94	186,498.12	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	6,528.51	0.00	0.00	186,498.12	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	22,364.97	3,471.49	38,177.23	163,766.02	263,402.17	152,500.00	190,575.00

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FEDERAL PROGRAM NAME	Adult Ed	Adult Ed	Adult Ed	Inst Matrl's & Supplies	CCDF School Age Resource	Child Care Resource Program	HS Early
FEDERAL CATALOG NUMBER	84.002	84.002	84.002A	93.575	93.575	93.575	93.6
RESOURCE CODE	3912	3913	3926	5035	5080	5095	5210
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Priority 4	P5 ABE	Engl Literacy				Early Training & Tech Asst.
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	7,041.22	0.00	0.00	0.00
2. a. Current Year Award	81,225.36	27,675.00	75,055.00	1,030.00	5,216.00	4,845.00	45,116.00
b. Transferability (NCLB)							
c. Adj Curr Yr Award (sum lines 2a and 2b)	81,225.36	27,675.00	75,055.00	1,030.00	5,216.00	4,845.00	45,116.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	81,225.36	27,675.00	75,055.00	8,071.22	5,216.00	4,845.00	45,116.00
REVENUES							
5. Revenue Deferred from Prior Year				2,026.13	5,216.00		
6. Cash Received in Current Year	44,072.24	23,990.63	46,909.38	6,045.09		1,436.00	20,585.75
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	44,072.24	23,990.63	46,909.38	8,071.22	5,216.00	1,436.00	20,585.75
EXPENDITURES							
9. Donor-Authorized Expenditures	81,225.36	27,675.00	75,055.00	8,071.22	5,216.00	4,845.00	33,591.48
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	81,225.36	27,675.00	75,055.00	8,071.22	5,216.00	4,845.00	33,591.48
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(37,153.12)	(3,684.37)	(28,145.62)	0.00	0.00	(3,409.00)	(13,005.73)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	37,153.12	3,684.37	28,145.62			3,409.00	13,005.73
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	11,524.52
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	11,524.52
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	81,225.36	27,675.00	75,055.00	8,071.22	5,216.00	4,845.00	33,591.48

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FEDERAL PROGRAM NAME	HS Early	HS Services Basic	HS Services Basic	HS Training/Tech Assistance	TOTAL
FEDERAL CATALOG NUMBER	93.6	93.6	93.6	93.6	
RESOURCE CODE	5220	5230	5230	5240	
REVENUE OBJECT	8290	8290	8699	8290	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	0.00	0.00	0.00	0.00	18,210,256.65
2. a. Current Year Award	1,786,583.00	15,334,951.00	11,200.00	149,150.00	105,849,995.63
b. Transferability (NCLB)					0.00
c. Adj Curr Yr Award (sum lines 2a and 2b)	1,786,583.00	15,334,951.00	11,200.00	149,150.00	105,849,995.63
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,786,583.00	15,334,951.00	11,200.00	149,150.00	124,060,252.28
REVENUES					
5. Revenue Deferred from Prior Year					3,505,811.12
6. Cash Received in Current Year	1,758,731.75	14,849,567.24	11,200.00	70,937.96	82,864,851.93
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	1,758,731.75	14,849,567.24	11,200.00	70,937.96	86,370,663.05
EXPENDITURES					
9. Donor-Authorized Expenditures	1,786,583.00	15,334,951.00	9,790.00	126,620.00	106,616,844.23
10. Non Donor-Authorized Expenditures	64,024.70	599,769.76			11,881,875.90
11. Total Expenditures (line 9 plus line 10)	1,850,607.70	15,934,720.76	9,790.00	126,620.00	118,498,720.13
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(27,851.25)	(485,383.76)	1,410.00	(55,682.04)	(20,246,181.18)
a. Deferred Revenue			1,410.00		1,111,907.68
b. Accounts Payable					2,814.56
c. Accounts Receivable	27,851.25	485,383.76		55,682.04	21,360,903.42
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	1,410.00	22,530.00	17,443,408.05
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	1,410.00	22,530.00	17,163,737.09
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,786,583.00	15,334,951.00	9,790.00	126,620.00	106,616,844.23

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STATE PROGRAM NAME	Special Ed	Special Ed	Special Ed	Special Ed	Healthy Start & After Sch Partners	CA School Info Services	Emergency Repair
STATE ID NUMBER (if any)							
RESOURCE CODE	3330	3340	3360	3405	6010	6020	6225
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Infant Discretionary	Local Staff Development	Low-Incidence Entitlement	WorkAbility I	ASES	CSIS	
AWARD							
1. Prior Year Carryover	773.01	1,563.37	0.00	113,024.07	113,370.16	0.00	0.00
2. a. Current Year Award	5,051.00	26,191.00	19,535.00	303,880.00	9,735,099.00	5,970.00	8,366.61
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	5,051.00	26,191.00	19,535.00	303,880.00	9,735,099.00	5,970.00	8,366.61
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	5,824.01	27,754.37	19,535.00	416,904.07	9,848,469.16	5,970.00	8,366.61
REVENUES							
5. Revenue Deferred from Prior Year				113,024.07			
6. Cash Received in Current Year	773.01	21,206.37	11,832.00	227,910.00	2,060,285.16	5,970.00	8,366.61
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	773.01	21,206.37	11,832.00	340,934.07	2,060,285.16	5,970.00	8,366.61
EXPENDITURES							
9. Donor-Authorized Expenditures	5,824.01	27,754.37	19,535.00	416,904.07	7,069,432.67	0.00	8,366.61
10. Non Donor-Authorized Expenditures		9,605.66	2,835.41				
11. Total Expenditures (line 9 plus line 10)	5,824.01	37,360.03	22,370.41	416,904.07	7,069,432.67	0.00	8,366.61
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(5,051.00)	(6,548.00)	(7,703.00)	(75,970.00)	(5,009,147.51)	5,970.00	0.00
a. Deferred Revenue					501,337.36	5,970.00	
b. Accounts Payable							
c. Accounts Receivable	5,051.00	6,548.00	7,703.00	75,970.00	5,510,484.87		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	2,779,036.49	5,970.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	2,779,036.49	5,970.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,824.01	27,754.37	19,535.00	416,904.07	7,069,432.67	0.00	8,366.61

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STATE PROGRAM NAME STATE ID NUMBER (if any) RESOURCE CODE REVENUE OBJECT	Alternative Cert.	National Board Cert. Tchr. Incentive	Safe School Plans Prgm King	TUPE	TUPE	TUPE	Partnership Academies
LOCAL DESCRIPTION (if any)				Grade 6-8	Grade 4-8	High School	
AWARD							
1. Prior Year Carryover	0.00	0.00	942.85	0.00	20,802.17	0.00	70,506.24
2. a. Current Year Award	102,500.00	245,000.00	0.00	90,000.00	140,238.00	741,002.00	202,000.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	102,500.00	245,000.00	0.00	90,000.00	140,238.00	741,002.00	202,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	102,500.00	245,000.00	942.85	90,000.00	161,040.17	741,002.00	272,506.24
REVENUES							
5. Revenue Deferred from Prior Year			942.85		20,802.17		30,006.24
6. Cash Received in Current Year	102,500.00	245,000.00		45,000.00		0.00	121,500.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	102,500.00	245,000.00	942.85	45,000.00	20,802.17	0.00	151,506.24
EXPENDITURES							
9. Donor-Authorized Expenditures	102,500.00	245,000.00	942.85	25,744.84	152,167.12	0.00	139,809.03
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	102,500.00	245,000.00	942.85	25,744.84	152,167.12	0.00	139,809.03
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	19,255.16	(131,364.95)	0.00	11,697.21
a. Deferred Revenue				19,255.16			24,935.38
b. Accounts Payable							
c. Accounts Receivable					131,364.95		13,238.17
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	64,255.16	8,873.05	741,002.00	132,697.21
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	64,255.16	8,873.05	741,002.00	132,697.21
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	102,500.00	245,000.00	942.85	25,744.84	152,167.12	0.00	139,809.03

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STATE PROGRAM NAME	High Priority Schools	School Improvement Prgm	International Baccalaureate	CAMS Specialized Sec. Prgm	Education Tech.	CAHSEE Prep Prog	Nutrition Education
STATE ID NUMBER (if any)							
RESOURCE CODE	7258	7260	7286	7370	7813	7814	7825
REVENUE OBJECT	8590	8311	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	853,384.16	823,613.31	6,223.55	0.00	44,681.61	0.00	197,162.49
2. a. Current Year Award	2,254,160.00	0.00	24,342.00	750,000.00	0.00	224,484.00	894,475.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,254,160.00	0.00	24,342.00	750,000.00	0.00	224,484.00	894,475.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	3,107,544.16	823,613.31	30,565.55	750,000.00	44,681.61	224,484.00	1,091,637.49
REVENUES							
5. Revenue Deferred from Prior Year	680,322.11	512,575.57	6,223.55		44,681.61		
6. Cash Received in Current Year	1,616,512.80		18,256.50	750,000.00		0.00	548,287.36
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,296,834.91	512,575.57	24,480.05	750,000.00	44,681.61	0.00	548,287.36
EXPENDITURES							
9. Donor-Authorized Expenditures	1,723,572.37	712,927.03	21,933.03	750,000.00	43,796.64	3,936.40	726,411.41
10. Non Donor-Authorized Expenditures	174,146.77						
11. Total Expenditures (line 9 plus line 10)	1,897,719.14	712,927.03	21,933.03	750,000.00	43,796.64	3,936.40	726,411.41
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	573,262.54	(200,351.46)	2,547.02	0.00	884.97	(3,936.40)	(178,124.05)
a. Deferred Revenue	573,262.54		2,547.02		884.97		
b. Accounts Payable							
c. Accounts Receivable		200,351.46				3,936.40	178,124.05
14. Unused Grant Award Calculation (line 4 minus line 9)	1,383,971.79	110,686.28	8,632.52	0.00	884.97	220,547.60	365,226.08
15. If Carryover is allowed, enter line 14 amount here	1,337,863.26	110,686.28	8,632.52	0.00	884.97	220,547.60	365,226.08
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,723,572.37	712,927.03	21,933.03	750,000.00	43,796.64	3,936.40	726,411.41

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

STATE PROGRAM NAME	CDC Preschool	CDC Operation and Support	CDC Operation and Support	CDC Latchkey Prgm	CDC Latchkey Prgm	CDC Latchkey Prgm	Community Based Tutoring Grants
STATE ID NUMBER (if any)							
RESOURCE CODE	6055	6060	6060	6080	6080	6080	6285
REVENUE OBJECT	8590	8530	8673	8530	8673	8699	8590
LOCAL DESCRIPTION (if any)			Parent Fees		Parent Fees		
AWARD							
1. Prior Year Carryover	0.00	49,603.69	0.00	0.00	0.00	0.00	70,861.00
2. a. Current Year Award	2,284,690.00	6,613,269.18	447,180.54	255,443.00	781,338.75	5,460.00	715,270.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,284,690.00	6,613,269.18	447,180.54	255,443.00	781,338.75	5,460.00	715,270.00
3. Required Matching Funds/Other	(2,866.00)			(5,896.00)			
4. Total Available Award (sum lines 1, 2d, & 3)	2,281,824.00	6,662,872.87	447,180.54	249,547.00	781,338.75	5,460.00	786,131.00
REVENUES							
5. Revenue Deferred from Prior Year		49,603.69					70,861.57
6. Cash Received in Current Year	2,148,642.00	6,469,242.17	446,707.49	251,602.00	780,547.75	5,460.00	715,269.43
7. Contributed Matching Funds	(2,866.00)			(5,896.00)			
8. Total Available (sum lines 5, 6, & 7)	2,145,776.00	6,518,845.86	446,707.49	245,706.00	780,547.75	5,460.00	786,131.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,269,814.33	6,641,184.27	447,180.54	249,513.91	781,338.75	5,460.00	786,131.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	2,269,814.33	6,641,184.27	447,180.54	249,513.91	781,338.75	5,460.00	786,131.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(124,038.33)	(122,338.41)	(473.05)	(3,807.91)	(791.00)	0.00	0.00
a. Deferred Revenue	12,009.67	21,688.60		33.09			
b. Accounts Payable							
c. Accounts Receivable	136,048.00	144,027.01	473.05	3,841.00	791.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	12,009.67	21,688.60	0.00	33.09	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	12,009.67	21,688.60	0.00	33.09	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,272,680.33	6,641,184.27	447,180.54	255,409.91	781,338.75	5,460.00	786,131.00

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

STATE PROGRAM NAME	TOTAL
STATE ID NUMBER (if any)	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	2,366,511.68
2. a. Current Year Award	26,874,945.08
b. Block Grant Transfers (Obj 8995)	0.00
c. Sec 12.40 Transfers (Obj 8998)	0.00
d. Adj Curr Yr Award	
(sum lines 2a, 2b, & 2c)	26,874,945.08
3. Required Matching Funds/Other	(8,762.00)
4. Total Available Award	
(sum lines 1, 2d, & 3)	29,232,694.76
REVENUES	
5. Revenue Deferred from Prior Year	1,529,043.43
6. Cash Received in Current Year	16,600,870.65
7. Contributed Matching Funds	(8,762.00)
8. Total Available	
(sum lines 5, 6, & 7)	18,121,152.08
EXPENDITURES	
9. Donor-Authorized Expenditures	23,377,180.25
10. Non Donor-Authorized Expenditures	186,587.84
11. Total Expenditures	
(line 9 plus line 10)	23,563,768.09
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts	
(line 8 minus line 9 plus line 12)	(5,256,028.17)
a. Deferred Revenue	1,161,923.79
b. Accounts Payable	0.00
c. Accounts Receivable	6,417,951.96
14. Unused Grant Award Calculation	
(line 4 minus line 9)	5,855,514.51
15. If Carryover is allowed, enter line 14 amount here	5,809,405.98
16. Reconciliation of Revenue	
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	23,385,942.25

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

LOCAL PROGRAM NAME	Washington Mutual	AVID-CSAC FAFSA	Sam's Club Grant	State Farm Baldrige In Education	EdTech K-12 Voucher	Arts Education Grant	Verizon Enlightenment.com
RESOURCE CODE	9021	9027	9032	9034	9041	9042	9110
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	2,922.67	2,270.82	139.69	25,000.00	0.00	0.00	2,500.00
2. Current Year Award	0.00	3,800.00	0.00	0.00	4,221,600.00	5,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2, & 3)	2,922.67	6,070.82	139.69	25,000.00	4,221,600.00	5,000.00	2,500.00
REVENUES							
5. Revenue Deferred from Prior Year	2,922.67	2,270.82	139.69	25,000.00			2,500.00
6. Cash Received in Current Year		3,800.00			0.00	5,000.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,922.67	6,070.82	139.69	25,000.00	0.00	5,000.00	2,500.00
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	2,150.85	0.00	22,153.28	0.00	5,000.00	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	0.00	2,150.85	0.00	22,153.28	0.00	5,000.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	2,922.67	3,919.97	139.69	2,846.72	0.00	0.00	2,500.00
a. Deferred Revenue	2,922.67	3,919.97	139.69	2,846.72			2,500.00
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	2,922.67	3,919.97	139.69	2,846.72	4,221,600.00	0.00	2,500.00
15. If Carryover is allowed, enter line 14 amount here	2,922.67	3,919.97	139.69	2,846.72	4,221,600.00	0.00	2,500.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	2,150.85	0.00	22,153.28	0.00	5,000.00	0.00

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

LOCAL PROGRAM NAME	School Readiness Initiative	Baldrige	Clinical Biomedical Research	Violence Prevention Prgm	A+ Energy	CAASA Project	Beautiful LB Landscape
RESOURCE CODE	9115	9117	9121	9122	8123	9125	9126
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,233,160.34	77,935.11	13,876.00	628.71	8,825.38	883.49	0.00
2. Current Year Award	0.00	343,867.00	20,000.00	1,000.00	0.00	0.00	4,200.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2, & 3)	1,233,160.34	421,802.11	33,876.00	1,628.71	8,825.38	883.49	4,200.00
REVENUES							
5. Revenue Deferred from Prior Year		77,935.11		628.71	8,825.38	883.49	
6. Cash Received in Current Year	473,553.39	343,867.00	13,875.80	1,000.00			4,200.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	473,553.39	421,802.11	13,875.80	1,628.71	8,825.38	883.49	4,200.00
EXPENDITURES							
9. Donor-Authorized Expenditures	601,718.69	275,696.48	19,131.43	701.22	1,181.01	0.00	3,190.03
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	601,718.69	275,696.48	19,131.43	701.22	1,181.01	0.00	3,190.03
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(128,165.30)	146,105.63	(5,255.63)	927.49	7,644.37	883.49	1,009.97
a. Deferred Revenue		146,105.63		927.49	7,644.37	883.49	1,009.97
b. Accounts Payable							
c. Accounts Receivable	128,165.30		5,255.63				
14. Unused Grant Award Calculation (line 4 minus line 9)	631,441.65	146,105.63	14,744.57	927.49	7,644.37	883.49	1,009.97
15. If Carryover is allowed, enter line 14 amount here	622,152.00	146,105.63	14,744.57	927.49	7,644.37	883.49	1,009.97
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	601,718.69	275,696.48	19,131.43	701.22	1,181.01	0.00	3,190.03

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

LOCAL PROGRAM NAME	NEA Seamless Education	Equal Access to Knowledge	Edison New Era Awards for Excellence	Hi Tech Consort.	AVID	Weingart Delta Collaborative	Cal Acad Partnership
RESOURCE CODE	9137	9156	9168	9173	9182	9193	9197
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	28,376.95	269,274.02	6,992.67	82,986.87	67,589.12	22,045.83	37,539.14
2. Current Year Award	0.00	36,402.00	0.00	26,680.00	3,621.88	0.00	69,930.86
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2, & 3)	28,376.95	305,676.02	6,992.67	109,666.87	71,211.00	22,045.83	107,470.00
REVENUES							
5. Revenue Deferred from Prior Year	28,376.95	269,274.02	6,992.67	82,986.87	38,726.12	22,045.83	
6. Cash Received in Current Year		32,122.00		21,680.00	18,052.91		102,470.23
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	28,376.95	301,396.02	6,992.67	104,666.87	56,779.03	22,045.83	102,470.23
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	75,971.98	3,104.02	70,709.96	58,576.49	0.00	86,309.97
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	0.00	75,971.98	3,104.02	70,709.96	58,576.49	0.00	86,309.97
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	28,376.95	225,424.04	3,888.65	33,956.91	(1,797.46)	22,045.83	16,160.26
a. Deferred Revenue	28,376.95	229,704.04	3,888.65	38,956.91		22,045.83	16,160.26
b. Accounts Payable							
c. Accounts Receivable		4,280.00		5,000.00	1,797.46		
14. Unused Grant Award Calculation (line 4 minus line 9)	28,376.95	229,704.04	3,888.65	38,956.91	12,634.51	22,045.83	21,160.03
15. If Carryover is allowed, enter line 14 amount here	28,376.95	229,704.04	3,888.65	38,956.91	12,634.51	22,045.83	21,160.03
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	75,971.98	3,104.02	70,709.96	58,576.49	0.00	86,309.97

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

LOCAL PROGRAM NAME	Healthy Start Special Funding	Reading is Fundamental	Burnett's Music & Temporal Math	Boeing Seamless Education	Long Beach/Lakewood CAB	Ohlendorf Memorial	Liff Scholarship
RESOURCE CODE	9503	9548	9557	9578	9585	9598	9656
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	2,550.00	13,241.96	2,366.27	263,757.13	5,297.63	11,083.24	30,106.39
2. Current Year Award	300.00	23,202.63	0.00	75,000.00	0.00	0.00	0.00
3. Required Matching Funds/Other						602.28	1,656.92
4. Total Available Award (sum lines 1, 2, & 3)	2,850.00	36,444.59	2,366.27	338,757.13	5,297.63	11,685.52	31,763.31
REVENUES							
5. Revenue Deferred from Prior Year		13,241.96	2,366.27	263,757.13	5,297.63	11,083.24	30,106.39
6. Cash Received in Current Year	2,700.00	23,202.63		75,000.00			
7. Contributed Matching Funds						602.28	1,656.92
8. Total Available (sum lines 5, 6, & 7)	2,700.00	36,444.59	2,366.27	338,757.13	5,297.63	11,685.52	31,763.31
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	23,790.25	2,366.27	33,071.16	5,189.16	571.67	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	0.00	23,790.25	2,366.27	33,071.16	5,189.16	571.67	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	2,700.00	12,654.34	0.00	305,685.97	108.47	11,113.85	31,763.31
a. Deferred Revenue	2,850.00	12,654.34		305,685.97	108.47	11,113.85	31,763.31
b. Accounts Payable							
c. Accounts Receivable	150.00						
14. Unused Grant Award Calculation (line 4 minus line 9)	2,850.00	12,654.34	0.00	305,685.97	108.47	11,113.85	31,763.31
15. If Carryover is allowed, enter line 14 amount here	2,850.00	12,654.34	0.00	305,685.97	108.47	11,113.85	31,763.31
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	23,790.25	2,366.27	33,071.16	5,189.16	(30.61)	(1,656.92)

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

LOCAL PROGRAM NAME	TFL/T&T Learning Network Center	Playground Cover & Surfacing	CDC Read & Early Act for Children	Head Start LA Preschool	CDC General Mills	ROMA	Facility Rental Income
RESOURCE CODE	9690	9742	9026	9028	9029	9030	9031
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,000.14	0.00	3,828.14	51,096.84	4,850.87	13,451.20	11,361.30
2. Current Year Award	0.00	99,995.00	0.00	71,003.73	0.00	12,600.00	1,482.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2, & 3)	1,000.14	99,995.00	3,828.14	122,100.57	4,850.87	26,051.20	12,843.30
REVENUES							
5. Revenue Deferred from Prior Year	1,000.14		3,828.14	51,096.84	4,850.87	13,451.20	11,361.30
6. Cash Received in Current Year		0.00		71,003.73		12,600.00	1,482.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,000.14	0.00	3,828.14	122,100.57	4,850.87	26,051.20	12,843.30
EXPENDITURES							
9. Donor-Authorized Expenditures	374.55	30,708.36	3,828.14	37,930.97	0.00	3,712.54	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	374.55	30,708.36	3,828.14	37,930.97	0.00	3,712.54	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	625.59	(30,708.36)	0.00	84,169.60	4,850.87	22,338.66	12,843.30
a. Deferred Revenue	625.59			84,169.60	4,850.87	22,338.66	12,843.30
b. Accounts Payable							
c. Accounts Receivable		30,708.36					
14. Unused Grant Award Calculation (line 4 minus line 9)	625.59	69,286.64	0.00	84,169.60	4,850.87	22,338.66	12,843.30
15. If Carryover is allowed, enter line 14 amount here	625.59	69,286.64	0.00	84,169.60	4,850.87	22,338.66	12,843.30
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	374.55	30,708.36	3,828.14	37,930.97	0.00	3,712.54	0.00

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LOCAL GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	Harris Fund Grant	March of Dimes Community Grant	Children and Families First	Children and Families First	TOTAL
RESOURCE CODE	9033	9038	9586	9586	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)			Fund 11	Fund 12	
AWARD					
1. Prior Year Carryover	4,981.00	1,000.00	0.00	73,529.13	2,376,448.05
2. Current Year Award	0.00	0.00	135,000.00	135,000.00	5,289,685.10
3. Required Matching Funds/Other					2,259.20
4. Total Available Award (sum lines 1, 2, & 3)	4,981.00	1,000.00	135,000.00	208,529.13	7,668,392.35
REVENUES					
5. Revenue Deferred from Prior Year	4,981.00	1,000.00			986,930.44
6. Cash Received in Current Year			71,255.96	45,880.21	1,322,745.86
7. Contributed Matching Funds					2,259.20
8. Total Available (sum lines 5, 6, & 7)	4,981.00	1,000.00	71,255.96	45,880.21	2,311,935.50
EXPENDITURES					
9. Donor-Authorized Expenditures	4,981.00	581.34	126,743.92	95,708.46	1,595,153.20
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (line 9 plus line 10)	4,981.00	581.34	126,743.92	95,708.46	1,595,153.20
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	418.66	(55,487.96)	(49,828.25)	716,782.30
a. Deferred Revenue		418.66			997,455.26
b. Accounts Payable					0.00
c. Accounts Receivable			55,487.96	49,828.25	280,672.96
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	418.66	8,256.08	112,820.67	6,073,239.15
15. If Carryover is allowed, enter line 14 amount here	0.00	418.66	8,256.08	112,820.67	6,063,949.50
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,981.00	581.34	126,743.92	95,708.46	1,592,894.00

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

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	CDC Child Nutrition Prgm	H/S Child Nutrition Prgm	TOTAL
FEDERAL CATALOG NUMBER	93.778	10.558	10.558	
RESOURCE CODE	5640	5320	5320	
REVENUE OBJECT	8290	8220	8220	
LOCAL DESCRIPTION (if any)		CDC	HD	
AWARD				
1. Prior Year Restricted Ending Balance	1,840,591.56	0.00	43,349.89	1,883,941.45
2. Current Year Award	870,764.06	417,063.02	975,923.37	2,263,750.45
3. Required Matching Funds/Other	84,438.38			84,438.38
4. Total Available Award (sum lines 1, 2, & 3)	2,795,794.00	417,063.02	1,019,273.26	4,232,130.28
REVENUES				
5. Cash Received in Current Year	864,233.98	350,140.41	702,995.79	1,917,370.18
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	6,530.08	66,922.61	272,927.58	346,380.27
b. Non-current Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	6,530.08	66,922.61	272,927.58	346,380.27
8. Contributed Matching Funds	84,438.38			84,438.38
9. Total Available (sum lines 5, 7c, & 8)	955,202.44	417,063.02	975,923.37	2,348,188.83
EXPENDITURES				
10. Donor-Authorized Expenditures	1,536,152.87	417,063.02	1,019,273.26	2,972,489.15
11. Non Donor-Authorized Expenditures		298,619.91	213,918.88	512,538.79
12. Total Expenditures (line 10 plus line 11)	1,536,152.87	715,682.93	1,233,192.14	3,485,027.94
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	1,259,641.13	0.00	0.00	1,259,641.13

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STATE PROGRAM NAME	CAL SAFE Supportive Services	CAL SAFE Child Care & Dev.	School Facilities Needs Assessment	Engl Lang Acquisition Prgm	CA Public School Library	State Lottery Prop 20	ROP Professional Training
STATE ID NUMBER (if any)							
RESOURCE CODE	6091	6092	6226	6286	6296	6300	6350
REVENUE OBJECT	8590	8590	8590	8590	8590	8560	8311
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	8,151.70	128,805.83	120,370.00	1,586,359.58	66,182.92	2,787,176.90	2,297,466.58
2. a. Current Year Award	163,399.60	301,769.04	0.00	743,800.00	0.00	2,099,734.18	3,267,671.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	163,399.60	301,769.04	0.00	743,800.00	0.00	2,099,734.18	3,267,671.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	171,551.30	430,574.87	120,370.00	2,330,159.58	66,182.92	4,886,911.08	5,565,137.58
REVENUES							
5. Cash Received in Current Year	120,771.00	232,412.00	0.00	743,800.00	0.00	166,195.54	3,103,942.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	42,628.60	69,357.04	0.00	0.00	0.00	1,933,538.64	163,729.00
b. Non-current Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	42,628.60	69,357.04	0.00	0.00	0.00	1,933,538.64	163,729.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	163,399.60	301,769.04	0.00	743,800.00	0.00	2,099,734.18	3,267,671.00
EXPENDITURES							
10. Donor-Authorized Expenditures	140,683.70	429,938.62	120,370.00	1,004,760.50	10,340.65	1,640,883.56	3,358,428.23
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	140,683.70	429,938.62	120,370.00	1,004,760.50	10,340.65	1,640,883.56	3,358,428.23
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	30,867.60	636.25	0.00	1,325,399.08	55,842.27	3,246,027.52	2,206,709.35

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STATE PROGRAM NAME	ROP Professional Training	ROP Professional Training	School Violence Prev.	Special Ed	Special Ed	Special Ed	Special Ed
STATE ID NUMBER (if any)							
RESOURCE CODE	6350	6350	6405	6500	6500	6500	6500
REVENUE OBJECT	8319	8699	8590	8311	8319	8590	8091
LOCAL DESCRIPTION (if any)							Rev Limit
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	398,228.56	0.00	0.00	0.00	0.00
2. a. Current Year Award	(50,725.00)	43,794.61	1,385,210.00	44,467,471.00	44,576.00	924,040.00	16,130,884.00
b. Block Grant Transfers (Obj 8995)				2,909,968.00			
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	(50,725.00)	43,794.61	1,385,210.00	47,377,439.00	44,576.00	924,040.00	16,130,884.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	(50,725.00)	43,794.61	1,783,438.56	47,377,439.00	44,576.00	924,040.00	16,130,884.00
REVENUES							
5. Cash Received in Current Year	(43,129.00)	43,668.26	0.00	44,362,145.00	37,874.00	924,040.00	16,130,884.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	(7,596.00)	126.35	1,385,210.00	3,015,294.00	6,702.00	0.00	0.00
b. Non-current Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	(7,596.00)	126.35	1,385,210.00	3,015,294.00	6,702.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	(50,725.00)	43,794.61	1,385,210.00	47,377,439.00	44,576.00	924,040.00	16,130,884.00
EXPENDITURES							
10. Donor-Authorized Expenditures	(50,725.00)	43,794.61	927,823.27	47,377,439.00	44,576.00	924,040.00	16,130,884.00
11. Non Donor-Authorized Expenditures				6,127,302.85			
12. Total Expenditures (line 10 plus line 11)	(50,725.00)	43,794.61	927,823.27	53,504,741.85	44,576.00	924,040.00	16,130,884.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	855,615.29	0.00	0.00	0.00	0.00

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STATE PROGRAM NAME	Art and Music	Art, Music, and Physical Ed.	CAHSEE	CAHSEE	Supplemental Counseling Prgm	Pupil Transportation and EIA Programs	Limited Eng Proficiency
STATE ID NUMBER (if any)							
RESOURCE CODE	6760	6761	7055	7056	7080	7090	7091
REVENUE OBJECT	8590	8590	8590	8590	8590	8311	8311
LOCAL DESCRIPTION (if any)			Instructions	Materials	Materials		
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	222,937.64	0.00	0.00	0.00	4,894,105.61
2. a. Current Year Award	1,497,153.00	7,551,343.00	1,001,858.00	82,940.00	2,972,989.00	6,389,012.00	11,918,969.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,497,153.00	7,551,343.00	1,001,858.00	82,940.00	2,972,989.00	6,389,012.00	11,918,969.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,497,153.00	7,551,343.00	1,224,795.64	82,940.00	2,972,989.00	6,389,012.00	16,813,074.61
REVENUES							
5. Cash Received in Current Year	1,122,872.00	5,663,507.00	1,001,858.00	82,940.00	2,972,989.00	6,389,012.00	11,918,969.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	374,281.00	1,887,836.00	0.00	0.00	0.00	0.00	0.00
b. Non-current Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	374,281.00	1,887,836.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,497,153.00	7,551,343.00	1,001,858.00	82,940.00	2,972,989.00	6,389,012.00	11,918,969.00
EXPENDITURES							
10. Donor-Authorized Expenditures	211,182.22	630,636.07	535,505.76	0.00	1,180,833.18	3,294,789.69	13,450,738.99
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	211,182.22	630,636.07	535,505.76	0.00	1,180,833.18	3,294,789.69	13,450,738.99
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,285,970.78	6,920,706.93	689,289.88	82,940.00	1,792,155.82	3,094,222.31	3,362,335.62

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STATE PROGRAM NAME	Tech Support & Staff Training	Gifted & Talented Educ	Gifted & Talented Educ	Gifted & Talented Educ	Inst Mat'l Funding Realignment	Inst Mat'l Funding Realignment	Inst Mat'l Related to Williams Case
STATE ID NUMBER (if any)							
RESOURCE CODE	7101	7140	7140	7140	7156	7156	7158
REVENUE OBJECT	8590	8311	8319	8699	8590	8699	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	39,499.11	528,119.12	0.00	0.00	13,120,975.28	0.00	684,343.90
2. a. Current Year Award	0.00	792,399.00	(662.00)	84,580.00	6,104,103.00	21,901.18	
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	792,399.00	(662.00)	84,580.00	6,104,103.00	21,901.18	0.00
3. Required Matching Funds/Other					691,832.93		35,408.69
4. Total Available Award (sum lines 1, 2d, & 3)	39,499.11	1,320,518.12	(662.00)	84,580.00	19,916,911.21	21,901.18	719,752.59
REVENUES							
5. Cash Received in Current Year	0.00	730,311.00	(525.00)	84,580.00	6,104,103.00	21,901.18	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	0.00	62,088.00	(137.00)	0.00	0.00	0.00	0.00
b. Non-current Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	62,088.00	(137.00)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds					691,832.93		35,408.69
9. Total Available (sum lines 5, 7c, & 8)	0.00	792,399.00	(662.00)	84,580.00	6,795,935.93	21,901.18	35,408.69
EXPENDITURES							
10. Donor-Authorized Expenditures	14,124.44	889,711.57	(662.00)	84,580.00	6,135,874.77	21,901.18	119,371.19
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	14,124.44	889,711.57	(662.00)	84,580.00	6,135,874.77	21,901.18	119,371.19
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	25,374.67	430,806.55	0.00	0.00	13,781,036.44	0.00	600,381.40

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STATE PROGRAM NAME	Textbook/Inst Mat'l Core Rdg	Inst Mat'l: Braille & Large Print	Transportation Home to School	Transportation Special Ed	CA Peer Asst & Rev	Principal Training	Principal Training
STATE ID NUMBER (if any)							
RESOURCE CODE	7160	7170	7230	7240	7271	7325	7325
REVENUE OBJECT	8590	8590	8311	8311	8590	8590	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	123,147.62	0.00	0.00	0.00	359,794.29	3,600.00	4,950.00
2. a. Current Year Award		37,369.24	7,210,481.00	819,317.00	422,137.00		
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	37,369.24	7,210,481.00	819,317.00	422,137.00	0.00	0.00
3. Required Matching Funds/Other	854.44		(3,366,495.77)	3,366,495.77			
4. Total Available Award (sum lines 1, 2d, & 3)	124,002.06	37,369.24	3,843,985.23	4,185,812.77	781,931.29	3,600.00	4,950.00
REVENUES							
5. Cash Received in Current Year	0.00	14,308.62	6,714,273.00	762,934.00	422,137.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	0.00	23,060.62	496,208.00	56,383.00	0.00	0.00	0.00
b. Non-current Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	23,060.62	496,208.00	56,383.00	0.00	0.00	0.00
8. Contributed Matching Funds	854.44			3,366,495.77			
9. Total Available (sum lines 5, 7c, & 8)	854.44	37,369.24	7,210,481.00	4,185,812.77	422,137.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	117,659.61	37,369.24	3,843,985.23	4,185,812.77	222,890.55	0.00	0.00
11. Non Donor-Authorized Expenditures				2,268,619.33			
12. Total Expenditures (line 10 plus line 11)	117,659.61	37,369.24	3,843,985.23	6,454,432.10	222,890.55	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	6,342.45	0.00	0.00	0.00	559,040.74	3,600.00	4,950.00

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STATE PROGRAM NAME	Tenth Grade Counseling	Pupil Retention Block grant	Teacher Credentialing Block Grant	Professional Development Block Grant	Targeted Inst'l Improvement Block Grant	School & Library Improvement Block Grant	School Discretionary Block Grant
STATE ID NUMBER (if any)							
RESOURCE CODE	7375	7390	7392	7393	7394	7395	7396
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							School Site
AWARD							
1. Prior Year Restricted Ending Balance	90,537.11	209,687.46	556,521.94	16,142.73	0.00	2,059,387.79	0.00
2. a. Current Year Award		224,941.00	1,294,267.00	1,884,841.00	11,664,428.00	6,301,147.00	5,610,740.00
b. Block Grant Transfers (Obj 8995)				(267,958.00)	(1,749,664.00)	(892,346.00)	
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	224,941.00	1,294,267.00	1,616,883.00	9,914,764.00	5,408,801.00	5,610,740.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	90,537.11	434,628.46	1,850,788.94	1,633,025.73	9,914,764.00	7,468,188.79	5,610,740.00
REVENUES							
5. Cash Received in Current Year	0.00	179,953.00	1,294,267.00	1,616,883.00	8,785,428.00	5,408,801.00	4,208,055.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	0.00	44,988.00	0.00	0.00	1,129,336.00	0.00	1,402,685.00
b. Non-current Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	44,988.00	0.00	0.00	1,129,336.00	0.00	1,402,685.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	224,941.00	1,294,267.00	1,616,883.00	9,914,764.00	5,408,801.00	5,610,740.00
EXPENDITURES							
10. Donor-Authorized Expenditures	31,088.22	315,113.61	1,029,626.99	1,272,026.64	9,914,764.00	5,519,017.50	1,174,633.86
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	31,088.22	315,113.61	1,029,626.99	1,272,026.64	9,914,764.00	5,519,017.50	1,174,633.86
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	59,448.89	119,514.85	821,161.95	360,999.09	0.00	1,949,171.29	4,436,106.14

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STATE PROGRAM NAME	School Discretionary Block Grant	Instr Materials, Lib Materials & Ed Tech	CDC Child Nutrition Program	Head Start Nutrition Prgm	State Lottery Prop 20	Adult Ed Appt	Adult Ed Appt
STATE ID NUMBER (if any)							
RESOURCE CODE	7397	7398	5320	5320	6300	6390	6390
REVENUE OBJECT	8590	8590	8520	8520	8919	8011	8699
LOCAL DESCRIPTION (if any)	District						
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	0.00	24,493.39	3,145,878.09	0.00
2. a. Current Year Award	1,889,831.00	1,478,318.00	22,647.55	65,954.40	46,784.00	4,258,797.00	285,963.34
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,889,831.00	1,478,318.00	22,647.55	65,954.40	46,784.00	4,258,797.00	285,963.34
3. Required Matching Funds/Other						132,691.44	
4. Total Available Award (sum lines 1, 2d, & 3)	1,889,831.00	1,478,318.00	22,647.55	65,954.40	71,277.39	7,537,366.53	285,963.34
REVENUES							
5. Cash Received in Current Year	1,417,373.00	1,478,318.00	22,487.59	63,677.85	46,784.00	4,020,576.00	267,227.52
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	472,458.00	0.00	159.96	2,276.55	0.00	238,221.00	18,735.82
b. Non-current Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	472,458.00	0.00	159.96	2,276.55	0.00	238,221.00	18,735.82
8. Contributed Matching Funds						132,691.44	
9. Total Available (sum lines 5, 7c, & 8)	1,889,831.00	1,478,318.00	22,647.55	65,954.40	46,784.00	4,391,488.44	285,963.34
EXPENDITURES							
10. Donor-Authorized Expenditures	16,849.40	451,849.87	22,647.55	65,954.40	22,667.14	5,733,081.34	285,963.34
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	16,849.40	451,849.87	22,647.55	65,954.40	22,667.14	5,733,081.34	285,963.34
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,872,981.60	1,026,468.13	0.00	0.00	48,610.25	1,804,285.19	0.00

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STATE PROGRAM NAME	Discretionary Block Grant	CDC Reserve	TOTAL
STATE ID NUMBER (if any)			
RESOURCE CODE	7396	7850	
REVENUE OBJECT	8919	8990	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	0.00	0.00	33,476,863.15
2. a. Current Year Award	71,462.00	57,156.00	151,584,791.14
b. Block Grant Transfers (Obj 8995)			0.00
c. Sec 12.40 Transfers (Obj 8998)			0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	71,462.00	57,156.00	151,584,791.14
3. Required Matching Funds/Other			860,787.50
4. Total Available Award (sum lines 1, 2d, & 3)	71,462.00	57,156.00	185,922,441.79
REVENUES			
5. Cash Received in Current Year	71,462.00	9,245.00	138,719,310.56
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	0.00	47,911.00	12,865,480.58
b. Non-current Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	47,911.00	12,865,480.58
8. Contributed Matching Funds			4,227,283.27
9. Total Available (sum lines 5, 7c, & 8)	71,462.00	57,156.00	155,812,074.41
EXPENDITURES			
10. Donor-Authorized Expenditures	57,345.06	0.00	132,992,170.52
11. Non Donor-Authorized Expenditures			8,395,922.18
12. Total Expenditures (line 10 plus line 11)	57,345.06	0.00	141,388,092.70
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	14,116.94	57,156.00	52,930,271.27

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LOCAL PROGRAM NAME	Gifts to Elementary Sites	Gifts to Secondary Sites	Gifts Instructional Services	Gifts General Adm	Art Special Events	Gifts to Camp Hi-Hill	Summer Enrichment
RESOURCE CODE	9206	9207	9208	9209	9212	9213	9019
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	861,441.57	316,870.74	67,562.61	9,449.52	1,750.76	12,050.87	80,424.35
2. Current Year Award	946,726.53	558,697.37	63,257.25	52.00	0.00	0.00	90,983.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2, & 3)	1,808,168.10	875,568.11	130,819.86	9,501.52	1,750.76	12,050.87	171,407.35
REVENUES							
5. Cash Received in Current Year	946,726.53	558,697.37	63,257.25	52.00	0.00	0.00	72,818.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	18,165.00
b. Non-current Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	18,165.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	946,726.53	558,697.37	63,257.25	52.00	0.00	0.00	90,983.00
EXPENDITURES							
10. Donor-Authorized Expenditures	897,951.58	270,910.50	36,299.32	7,138.20	365.24	11,429.19	106,352.58
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	897,951.58	270,910.50	36,299.32	7,138.20	365.24	11,429.19	106,352.58
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	910,216.52	604,657.61	94,520.54	2,363.32	1,385.52	621.68	65,054.77

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

LOCAL PROGRAM NAME	LBSA Gifts	CDC Educare	CDC Gifts	HS Gifts	TOTAL
RESOURCE CODE	9022	9023	9024	9025	
REVENUE OBJECT	8699	8699/8689	8699	8699	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance	3,444.06	0.00	3,590.52	11,570.42	1,368,155.42
2. Current Year Award	0.00	149,447.00	0.00	300.00	1,809,463.15
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2, & 3)	3,444.06	149,447.00	3,590.52	11,870.42	3,177,618.57
REVENUES					
5. Cash Received in Current Year	0.00	148,200.00	0.00	300.00	1,790,051.15
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	0.00	1,247.00	0.00	0.00	19,412.00
b. Non-current Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,247.00	0.00	0.00	19,412.00
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	149,447.00	0.00	300.00	1,809,463.15
EXPENDITURES					
10. Donor-Authorized Expenditures	0.00	149,447.00	3,590.52	210.19	1,483,694.32
11. Non Donor-Authorized Expenditures		6,641.57			6,641.57
12. Total Expenditures (line 10 plus line 11)	0.00	156,088.57	3,590.52	210.19	1,490,335.89
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	3,444.06	0.00	0.00	11,660.23	1,693,924.25

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides*) (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	379,165,752.97	301	0.00	303	379,165,752.97	305	11,345,478.35		307	367,820,274.62	309
2000 - Classified Salaries	113,046,876.58	311	4,787,107.85	313	108,259,768.73	315	3,486,485.91		317	104,773,282.82	319
3000 - Employee Benefits (Excluding 3800)	153,562,855.28	321	11,738,819.88	323	141,824,035.40	325	2,789,090.50		327	139,034,944.90	329
4000 - Books, Supplies Equip Replace. (6500)	28,619,576.46	331	643,522.95	333	27,976,053.51	335	10,473,396.56		337	17,502,656.95	339
5000 - Services. . . & (7300) Direct Support	68,871,754.63	341	539,150.08	343	68,332,604.55	345	30,554,849.48		347	37,777,755.07	349
TOTAL					725,558,215.16	365			TOTAL	666,908,914.36	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 E.C. Section 41372

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per E.C. 41011.		1100	375
2. Salaries of Instructional Aides Per E.C. 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (E.C. 41372).		3751 & 3752	
10. Other Benefits (E.C. 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides*).			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372.			63.37%
16. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under E.C. 41372 and not exempt under the provisions of E.C. 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	63.37%
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).	666,908,914.36
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Direct Costs (Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000-1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700)		Object Codes	Program Costs
1	Certificated Salaries	1000-1999	388,109.45
2	Classified Salaries	2000-2999	144,637.46
3	Employee Benefits	3000-3999	158,827.29
4	Books and Supplies	4000-4999	6,286.85
5	Services and Other Operating Expenditures	5000-5999	93,728.90
6	Equipment & Replacement	6400, 6500	0.00
7	Transfers of Direct Support Costs	7370, 7380	2,937.21
8	Total Program Costs (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 7)		794,527.16

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091 and 8099)	307,564.00
B. Net Revenues (Line A times 90%)	276,807.60
C. Program Costs (Line 8)	794,527.16
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(517,719.56)

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	252,235,000.00		252,235,000.00		5,120,000.00	247,115,000.00	5,350,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	58,655,000.00		58,655,000.00		3,910,000.00	54,745,000.00	3,920,000.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	9,369,186.59		9,369,186.59	920,301.03		10,289,487.62	
Governmental activities long-term liabilities	320,259,186.59	0.00	320,259,186.59	920,301.03	9,030,000.00	312,149,487.62	9,270,000.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2006-07 Calculations			2007-08 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2005-06 Actual Appropriations Limit and Gann ADA are from district's prior year Gann Report to the CDE)	2005-06 Actual			2006-07 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	438,146,309.01		438,146,309.01			443,517,334.30
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	91,042.96		91,042.96			88,648.71
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2005-06			Adjustments to 2006-07		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit is entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2006-07 data should tie to Principal Apportionment Attendance Software reports)	2006-07 P2 Report			2007-08 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	85,382.74		85,382.74	82,818.20		82,818.20
2. ROC/P ADA (Form A, Line 12)	740.68		740.68	718.46		718.46
3. Total Charter Schools ADA (Form A, Line 26)	915.09		915.09	887.64		887.64
4. Total Supplemental Instructional Hours (Form A, Lines 21 and 27)	1,127,142.00		1,127,142.00	1,093,328.00		1,093,328.00
5. Divide Line B4 by 700 (Round to 2 decimals)			1,610.20			1,561.90
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			88,648.71			85,986.20
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimals)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			88,648.71			85,986.20
C. LOCAL PROCEEDS OF TAXES DATA	2006-07 Actual			2007-08 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	588,599.90		588,599.90	588,600.00		588,600.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	983,524.39		983,524.39	82.00		82.00
4. Secured Roll Taxes (Object 8041)	55,072,451.62		55,072,451.62	51,960,190.00		51,960,190.00
5. Unsecured Roll Taxes (Object 8042)	1,218,273.90		1,218,273.90	2,162,968.00		2,162,968.00
6. Prior Years' Taxes (Object 8043)	5,006,373.29		5,006,373.29	5,105,270.00		5,105,270.00
7. Supplemental Taxes (Object 8044)	3,877,453.90		3,877,453.90	4,585,185.00		4,585,185.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	3,425,919.20		3,425,919.20	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	50,547.98		50,547.98	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Objects 8047 & 8625) (Only if not counted in redevelopment agency's limit)	32,373.79		32,373.79	33,000.00		33,000.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes (Object 8780)	0.00		0.00			
16. Less: Transfers to Charter Schools in Lieu of Property Taxes (Object 7280)	279,041.00		279,041.00			
17. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)				(255,089.00)		(255,089.00)
18. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C17 minus C16)	69,976,476.97	0.00	69,976,476.97	64,180,206.00	0.00	64,180,206.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
19. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
20. TOTAL LOCAL PROCEEDS OF TAXES (Lines C18 plus C19)	69,976,476.97	0.00	69,976,476.97	64,180,206.00	0.00	64,180,206.00

	2006-07 Calculations			2007-08 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
21. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,685,705.00			5,136,919.00
OTHER EXCLUSIONS						
22. Americans with Disabilities Act						
23. Unreimbursed Court Mandated Desegregation Costs for Court (For court orders imposed on or after November 6, 1979)						
24. Other Unfunded Court/Federal Mandates						
25. TOTAL EXCLUSIONS (Lines C21 through C24)			4,685,705.00			5,136,919.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
26. Revenue Limit State Aid - Current Year (Object 8011)	418,146,181.00		418,146,181.00	427,639,616.00		427,639,616.00
27. Revenue Limit State Aid - Prior Years (Object 8019)	(336,398.22)		(336,398.22)	0.00		0.00
28. Supplemental Instruction - CY (Res. 0000, Object 8311)				4,887,558.00		4,887,558.00
29. Supplemental Instruction - PY (Res. 0000, Object 8319)				0.00		0.00
30. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)				149,888.00		149,888.00
31. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)				0.00		0.00
32. ROC/P Apportionment - CY (Res. 6350, Object 8311)	3,267,671.00		3,267,671.00	3,309,799.00		3,309,799.00
33. ROC/P Apportionment - PY (Res. 6350, Object 8319)	(50,725.00)		(50,725.00)	0.00		0.00
34. Charter Schs. Gen. Purpose Entitlement (Object 8015)	2,793,748.00		2,793,748.00	2,883,059.00		2,883,059.00
35. Charter Schs. Categorical Block Grant (Object 8480)	370,484.00		370,484.00	326,464.00		326,464.00
36. Class Size Reduction, Grades K-3 (Object 8434)	26,442,752.00		26,442,752.00	26,407,600.00		26,407,600.00
37. Class Size Reduction, Grade 9 (Object 8435)	0.00		0.00	0.00		0.00
38. SUBTOTAL STATE AID RECEIVED (Lines C26 through C37)	450,633,712.78	0.00	450,633,712.78	465,603,984.00	0.00	465,603,984.00
ADD BACK TRANSFERS TO COUNTY						
39. County Office Funds Transfer (Form RL, Line 32)	164,429.00		164,429.00	171,919.00		171,919.00
40. TOTAL STATE AID (Lines C38 plus C39)	450,798,141.78	0.00	450,798,141.78	465,775,903.00	0.00	465,775,903.00
41. a. Supplemental Instruction Funds Included Above (Form RL, Lines 33 through 35)	5,081,543.00		5,081,543.00			
DATA FOR INTEREST CALCULATION						
42. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	797,152,312.50		797,152,312.50	759,389,993.00		759,389,993.00
43. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	5,518,859.87		5,518,859.87	2,600,000.00		2,600,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2006-07 Actual			2007-08 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			438,146,309.01			443,517,334.30
2. Inflation Adjustment			1.0396			1.0442
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimals)			0.9737			0.9700
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			443,517,334.30			449,227,176.46
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C20)			69,976,476.97			64,180,206.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C40 or less than zero)			10,637,845.20			10,318,344.00
b. Maximum State Aid in Local Limit (Lesser of Line C40 or Lines D4 minus D5 plus C25; but not less than zero)			378,226,562.33			390,183,889.46
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			378,226,562.33			390,183,889.46
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C43 divided by [Lines C42 minus C43] times [Lines D5 plus D6c])			3,124,640.27			1,560,996.66
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			73,101,117.24			65,741,202.66
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C25; but not greater than Line C40 or less than zero)			375,101,922.06			388,622,892.80
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			73,101,117.24			
b. State Subventions (Line D8)			375,101,922.06			
c. Less: Excluded Appropriations (Line C25)			4,685,705.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			443,517,334.30			

Part I - Classroom Units

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

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

A.	Enter the classroom units for Undistributed Goal 0000 for: Other General Administration (Functions 7200-7600), Centralized Data Processing (Function 7700) and Plant Maintenance and Operations (Functions 8100-8400)	<u>287.79</u>
B.	Enter the classroom units for: Instruction (Functions 1000-1999), Pupil Transportation (Function 3600), Food Services (Function 3700), Community Services (Functions 5000-5999), and Board and Superintendent (Functions 7100-7180)	<u>6,426.93</u>
C.	Total classroom units [A plus B]	<u>6,714.72</u>
D.	Percentage of total classroom units attributable to other general administration, centralized data processing, and plant maintenance & operations [A divided by C]	<u>4.29%</u>

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

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

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

A.	Within funds that are part of the indirect cost rate calculation (funds 01, 11, 12, 13, 19, 57, and 61), did your agency have 2006-07 expenditures that would have been coded to Object 5100 had the code been available?	<u>Yes</u>
B.	If Yes to Line A, enter the amount of 2006-07 expenditures in these funds that would have been coded to Object 5100. (Reminder: Up to \$25,000 of each subagreement may be charged to Object 5800, Professional/Consulting Services and Operating Expenditures. Do not include the \$25,000 per subagreement in this Line B amount if you would have charged it to Object 5800.)	<u>15,096,691.08</u>
C.	If Yes to Line A, enter the approximate number of subagreements represented by the amount in Line B.	<u>159</u>

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

A. Indirect Costs

1	Other General Administration (Functions 7200-7600, Objects 1100-5900 and 7380)	25,184,420.59
2	Centralized Data Processing (Goals 0000 and 9000, Function 7700, Objects 1100-5900)	7,053,925.98
3	Plant Maintenance & Operations - central administration portion (Functions 8100-8400, Objects 1100-5900 times Item D from Part I Classroom Units)	3,241,559.47
4	Facilities Rents & Leases - central administration portion (Function 8700, Objects 1100-5900 times Item D from Part I Classroom Units)	17,892.47
5	Total Indirect Costs [sum A1 through A4]	35,497,798.51
6	Carry-Forward Adjustment [A5 plus 2nd prior year carry-forward adjustment of \$-7,682,607.80, minus (2nd prior year indirect cost rate of 3.94% times B14)]	(2,966,269.83)
7	Total Adjusted Indirect Costs [A5 plus A6]	32,531,528.68

B. Base Costs

1	Instruction (Functions 1000-1999, Objects 1100-5900)	481,797,375.70
2	Instruction-Related Services (Functions 2000-2999, Objects 1100-5900)	82,463,514.45
3	Pupil Services (Functions 3000-3999, Objects 1100-5900)	62,036,283.10
4	Ancillary Services (Functions 4000-4999, Objects 1100-5900)	888,586.29
5	Community Services (Functions 5000-5999, Objects 1100-5900)	8,572,553.25
6	Board and Superintendent (Functions 7100-7180, Objects 1100-5900)	3,767,780.92
7	Data Processing Services (Goals 0001-8999, Function 7700, Objects 1100-5900)	0.00
8	Plant Maintenance & Operations - all except central administration portion (Functions 8100-8400, Objects 1100-5900 minus A3)	72,319,267.24
9	Facilities Rents & Leases - all except central administration portion (Function 8700, Objects 1100-5900 minus A4)	399,181.31
10	Adult Education (Fund 11, Objects 1100-5900)	6,273,875.15
11	Child Development (Fund 12, Objects 1100-5900)	29,451,413.97
12	Cafeteria (Funds 13 and 61, Objects 1100-5900)	33,285,512.16
13	Foundation (Funds 19 and 57, Objects 1100-5900)	0.00
14	Total Base Costs [Sum B1 through B13]	781,255,343.54

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)

[A5 divided by B14] 4.54%

D. Indirect Cost Rate (Fixed-with-carry-forward rate, for use in 2008-09)

[A7 divided by (B14 minus Part II, Item B)] (Subject to CDE approval) 4.25%

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

Description	Object Codes	State Lottery (Unrestricted) (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery Instructional Materials (Resource 6300)*	Totals
A. REVENUES					
1. Beginning Balance	9791-9795	2,044,985.48		2,811,670.29	4,856,655.77
2. State Lottery Revenue	8560	11,040,507.27		2,099,734.18	13,140,241.45
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		13,085,492.75	0.00	4,911,404.47	17,996,897.22
B. EXPENDITURES					
1. Certificated Salaries	1000-1999	9,262,109.60			9,262,109.60
2. Classified Salaries	2000-2999	19,060.28			19,060.28
3. Employee Benefits	3000-3999	1,243,367.76			1,243,367.76
4. Books and Supplies	4000-4999	109,660.14		1,616,597.67	1,726,257.81
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	337,005.29			337,005.29
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5710, 5800			169.03	169.03
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Other Transfers Out	7200-7299	0.00			0.00
9. Direct Support Costs	7300-7399	1,433.44			1,433.44
10. Debt Service	7400-7499	0.00			0.00
11. Other Uses	7630-7699	0.00			0.00
12. Total Expenditures (Sum Lines B1 through B11)		10,972,636.51	0.00	1,616,766.70	12,589,403.21
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	2,112,856.24	0.00	3,294,637.77	5,407,494.01

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

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

Section I - Expenditures	Funds 01, 09, and 62			2006-07 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	763,036,478.66
B. Less all federal expenditures not allowed for MOE (resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	101,065,846.82
C. Less state and local expenditures not allowed for MOE: (all resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	8,468,372.43
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,985,958.83
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	279,041.00
5. Interfund Transfers Out	All	9300	7600-7629	15,008,585.34
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	2,721,716.85
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				28,463,674.45
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	2,076,901.13
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				635,583,858.52
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				635,583,858.52

Section II - Expenditures Per ADA		2006-07 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		86,170.02
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	1,487,878.00 Divided by 700	2,125.54
C. Total ADA before adjustments (Lines A plus B)		88,295.56
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		88,295.56
F. Expenditures per ADA (Line I.G divided by line II.E)		\$7,198.37
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F. Note: If the prior year MOE was not met, CDE may adjust the prior year base expenditure amounts.)	589,427,897.73	6,548.86
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	589,427,897.73	6,548.86
B. Required effort (Line A.2 times 90%)	530,485,107.96	5,893.97
C. Current year expenditures (Line I.G and line II.F)	635,583,858.52	7,198.37
D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2008-09 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Unaudited Actuals
2006-07
General Fund
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)	20,245,871.08	4,017,733.04	42,553,969.65	16,272,184.68	73,837,848.78	237,276.61	11,758,091.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	3,567.70	3,567.70	3,567.70	3,567.70	3,517.00	3,517.00	9,393.00
3100 Alternative Schools							36.00
3200 Continuation Schools	10.60	10.60	10.60	10.60	8.94	8.94	
3300 Independent Study Centers	22.60	22.60	22.60	22.60	18.97	18.97	
3400 Opportunity Schools	9.00	9.00	9.00	9.00	11.74	11.74	
3550 Community Day Schools	4.00	4.00	4.00	4.00	3.61	3.61	
3700 Specialized Secondary Programs	13.00	13.00	13.00	13.00	13.55	13.55	
3800 Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	497.95	497.95	497.95	497.95	444.60	444.60	2,773.00
6000 ROC/P	17.80	17.80	17.80	17.80	17.05	17.05	
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services	4.40	4.40	4.40	4.40	1.00	1.00	
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	211.60	211.60	211.60	211.60	200.55	200.55	
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	4,358.65	4,358.65	4,358.65	4,358.65	4,237.01	4,237.01	12,202.00

Unaudited Actuals
2006-07
General Fund
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	578,909.63	0.00	578,909.63	27,064.90		605,974.53
1110	Regular Education, K-12	412,497,401.83	138,550,292.47	551,047,694.30	25,762,313.08		576,810,007.38
3100	Alternative Schools	54,524.90	34,690.32	89,215.22	4,170.95		93,386.17
3200	Continuation Schools	1,795,020.96	358,366.70	2,153,387.66	100,674.13		2,254,061.79
3300	Independent Study Centers	5,909,603.31	762,478.20	6,672,081.51	311,929.90		6,984,011.41
3400	Opportunity Schools	1,237,029.48	376,817.66	1,613,847.14	75,449.79		1,689,296.93
3550	Community Day Schools	794,527.16	139,365.93	933,893.09	43,660.91		977,554.00
3700	Specialized Secondary Programs	3,901,266.04	484,714.41	4,385,980.45	205,051.22		4,591,031.67
3800	Vocational Education	916,935.50	0.00	916,935.50	42,868.12		959,803.62
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	573,687.13	0.00	573,687.13	26,820.74		600,507.87
5000-5999	Special Education	101,125,179.89	19,937,519.17	121,062,699.06	5,659,864.27		126,722,563.33
6000	Regional Occupational Ctr/Prg (ROC/P)	3,374,426.38	637,407.78	4,011,834.16	187,559.31		4,199,393.47
Other Goals							
7110	Nonagency - Educational	283,201.18	0.00	283,201.18	13,240.08		296,441.26
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	5,951,174.19	0.00	5,951,174.19	278,226.39		6,229,400.58
8500	Child Care and Development Services	3,202,397.53	101,360.90	3,303,758.43	154,455.70		3,458,214.13
Other Costs							
----	Food Services					9,599.88	9,599.88
----	Enterprise					5,131.57	5,131.57
----	Facilities Acquisition & Construction					1,666,330.02	1,666,330.02
----	Other Outgo					15,431,056.49	15,431,056.49
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation		7,539,961.31	7,539,961.31	3,578,863.92		11,118,825.23
----	Indirects/Admin Charged to Other Funds				(1,666,112.68)		(1,666,112.68)
----	Total General Fund Expenditures	542,195,285.11	168,922,974.85	711,118,259.96	34,806,100.73	17,112,117.96	763,036,478.65

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	145,300.17	293,266.21	2,464.27	0.00	118,095.07	0.00	0.00			19,783.91	0.00	578,909.63
1110	Regular Education, K-12	388,262,773.93	688,163.60	5,580,123.36	5,699.33	17,043,082.22	12,973.10	888,586.29			0.00	16,000.00	412,497,401.83
3100	Alternative Schools	0.00	0.00	0.00	0.00	54,524.90	0.00	0.00			0.00	0.00	54,524.90
3200	Continuation Schools	1,198,349.89	0.00	0.00	286,648.21	117,405.28	0.00	0.00			192,617.58	0.00	1,795,020.96
3300	Independent Study Centers	5,361,690.35	0.00	0.00	430,232.98	117,679.98	0.00	0.00			0.00	0.00	5,909,603.31
3400	Opportunity Schools	792,955.75	0.00	0.00	172,785.66	111,163.87	0.00	0.00			116,888.15	43,236.05	1,237,029.48
3550	Community Day Schools	410,662.68	115,996.82	0.00	3,387.81	65,707.59	0.00	0.00			119,272.26	79,500.00	794,527.16
3700	Specialized Secondary Programs	3,087,029.22	0.00	0.00	659,063.08	156,126.91	(99,442.69)	0.00			90,761.12	7,728.40	3,901,266.04
3800	Vocational Education	770,788.38	598.70	0.00	107,097.56	4,610.13	0.00	0.00			33,840.73	0.00	916,935.50
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	347,493.24	136,717.04	19,104.12	0.00	69,544.26	0.00	0.00			828.47	0.00	573,687.13
5000-5999	Special Education	78,675,848.81	5,029,714.12	172,036.88	1,146,508.54	8,028,627.38	7,972,001.68	0.00			68,109.76	32,332.72	101,125,179.89
6000	ROC/P	2,400,547.75	0.00	0.00	767,572.55	111,220.07	5,320.00	0.00			88,766.01	1,000.00	3,374,426.38
Other Goals													
7110	Nonagency - Educational	250,623.43	26,136.00	328.33	0.00	0.00	0.00	0.00	0.00	0.00	6,113.42	0.00	283,201.18
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	5,951,174.19		0.00	0.00	5,951,174.19
8500	Child Care and Development Services	381,958.09	74,573.61	0.00	0.00	107,767.79	0.00		2,621,379.06		16,718.98	0.00	3,202,397.53
Total Direct Charged Costs		482,086,021.69	6,365,166.10	5,774,056.96	3,578,995.72	26,105,555.45	7,890,852.09	888,586.29	8,572,553.25	0.00	753,700.39	179,797.17	542,195,285.11

Unaudited Actuals
2006-07
General Fund
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	68,011,730.99	61,487,279.00	9,051,282.48	138,550,292.47
3100	Alternative Schools	0.00	0.00	34,690.32	34,690.32
3200	Continuation Schools	202,069.78	156,296.92	0.00	358,366.70
3300	Independent Study Centers	430,828.02	331,650.18	0.00	762,478.20
3400	Opportunity Schools	171,568.68	205,248.98	0.00	376,817.66
3550	Community Day Schools	76,252.75	63,113.18	0.00	139,365.93
3700	Specialized Secondary Programs	247,821.43	236,892.98	0.00	484,714.41
3800	Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	9,492,513.78	7,772,887.18	2,672,118.21	19,937,519.17
6000	ROC/P	339,324.72	298,083.06	0.00	637,407.78
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs	83,878.02	17,482.88	0.00	101,360.90
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	4,033,770.30	3,506,191.01	0.00	7,539,961.31
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		83,089,758.47	74,075,125.37	11,758,091.01	168,922,974.85

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

A. Central Administration Costs in General Fund		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	3,767,780.92
2	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	25,208,844.59
3	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	7,495,587.92
4	Total Central Administration Costs in General Fund	36,472,213.43
B. Direct Charged and Allocated Costs in General Fund		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	542,195,285.11
2	Total Allocated Costs (from Form PCR, Column 2, Total)	168,922,974.85
3	Total Direct Charged and Allocated Costs in General Fund	711,118,259.96
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1100-5900)	6,273,875.15
2	Child Development (Fund 12, Objects 1100-5900)	29,451,413.97
3	Cafeteria (Funds 13 & 61, Objects 1100-5900)	33,285,512.16
4	Foundation (Funds 19 & 57, Objects 1100-5900)	0.00
5	Total Direct Charged Costs in Other Funds	69,010,801.28
D. Total Direct Charged and Allocated Costs (B3 + C5)		780,129,061.24
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A4/D)		4.68%

Unaudited Actuals
2006-07
General Fund
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1100-5900, 6400, 6500 and 7380)	9,599.88				9,599.88
Enterprise (Objects 1100-5900, 6400 and 6500)		5,131.57			5,131.57
Facilities Acquisition & Construction (Objects 1100-6500)			1,666,330.02		1,666,330.02
Other Outgo (Objects 1000-7999)				15,431,056.49	15,431,056.49
Total Other Costs	9,599.88	5,131.57	1,666,330.02	15,431,056.49	17,112,117.96

Description	Principal Appt. Software Data ID	2006-07 Unaudited Actuals	2007-08 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,123.77	5,524.74
2. Inflation Increase	0041	308.00	252.00
3. All Other Adjustments	0042, 0525	93.31	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,525.08	5,776.74
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,525.08	5,776.74
b. Revenue Limit ADA	0033	87,603.31	85,308.02
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	484,015,296.01	492,802,251.45
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0138	1,622,545.00	1,648,790.00
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	485,637,841.01	494,451,041.45
DEFICIT CALCULATION			
16. Deficit Factor (E.C. Section 42238.146(b))	0281	1.00000	1.00000
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	485,637,841.01	494,451,041.45
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	78,872.00	182,838.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	3,132,216.03	3,078,411.00
22. PERS Safety Adjustment	0205		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	(3,053,344.03)	(2,895,573.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	482,584,496.98	491,555,468.45

Description	Principal Appt. Software Data ID	2006-07 Unaudited Actuals	2007-08 Budget
REVENUE LIMIT PORTION OF LOCAL SOURCES			
25. Property Taxes	0117	70,223,144.00	64,402,295.00
26. Miscellaneous Funds	0078	37,795.00	38,815.00
27. Community Redevelopment Funds	0079		
28. Less: Charter Schools In-lieu Taxes	0124	763,117.00	697,177.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	69,497,822.00	63,743,933.00
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	413,086,674.98	427,811,535.45
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	164,429.00	171,919.00
33. Core Academic Program	9001	1,362,935.00	
34. California High School Exit Exam	9002	2,335,769.00	
35. Pupil Promotion and Retention and Low STAR Score Programs	9003	1,382,839.00	
36. Apprenticeship Funding	9006		
37. Community Day School Additional Funding	9007	142,391.93	
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	5,059,505.93	(171,919.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	418,146,180.91	427,639,616.45
43. Less: Revenue Limit State Apportionment Receipts	---	422,931,299.17	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	(4,785,118.26)	

OTHER NON REVENUE LIMIT ITEMS			
(Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001		1,744,539.00
46. California High School Exit Exam	9002		2,018,699.00
47. Pupil Promotion and Retention and Low STAR Score Programs	9003		1,124,320.00
48. Apprenticeship Funding	9006		
49. Community Day School Additional Funding	9007		149,888.05

Unaudited Actuals
2006-07 Unaudited Actuals
General Fund
Regional Occupational Program
Revenues, Expenditures, and Changes in Fund Balances

Description (Resources 6350 and 6360)	Object Codes	Total Program
A. REVENUES		
1) Revenue Limit Sources	8010-8099	0.00
2) Federal Revenue	8100-8299	
3) Other State Revenue	8300-8599	3,216,946.00
4) Other Local Revenue	8600-8799	43,794.61
5) TOTAL, REVENUES		3,260,740.61
B. EXPENDITURES		
1) Certificated Salaries	1000-1999	1,853,366.58
2) Classified Salaries	2000-2999	349,550.19
3) Employee Benefits	3000-3999	622,322.41
4) Books and Supplies	4000-4999	137,272.29
5) Services and Other Operating Expenditures	5000-5999	256,909.40
6) Capital Outlay	6000-6599	2,150.00
7) Other Outgo (excluding Direct Support/ Indirect Costs)	7100-7299, 7400-7499	0.00
8) Direct Support/Indirect Costs	7300-7399	129,926.97
9) TOTAL, EXPENDITURES		3,351,497.84
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		(90,757.23)
D. OTHER FINANCING SOURCES/USES		
1) Interfund Transfers		
a) Transfers In	8910-8929	0.00
b) Transfers Out	7610-7629	0.00
2) Other Sources/Uses		
a) Sources	8930-8979	0.00
b) Uses	7630-7699	0.00
3) Contributions	8980-8999	0.00
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(90,757.23)

Unaudited Actuals
2006-07 Unaudited Actuals
General Fund
Regional Occupational Program
Revenues, Expenditures, and Changes in Fund Balances

Description (Resources 6350 and 6360)	Object Codes	Total Program
F. FUND BALANCE, RESERVES		
1) Beginning Balance		
a) As of July 1 - Unaudited	9791	2,297,466.58
b) Audit Adjustments	9793	0.00
c) As of July 1 - Audited (F1a + F1b)		2,297,466.58
d) Other Restatements	9795	0.00
e) Net Beginning Balance (F1c + F1d)		2,297,466.58
2) Ending Balance, June 30 (E + F1e) (Beginning Balance in budget year)		2,206,709.35
Components of Ending Fund Balance		
a) Reserved Amounts		
1. Revolving Cash	9711	0.00
2. Stores	9712	0.00
3. Prepaid Expenditures	9713	0.00
4. All Others	9719	0.00
5. General Reserve (EC 42124)	9730	0.00
6. Legally Restricted Balances	9740	2,206,709.35
b) Designated Amounts		
1. Designated for Economic Uncertainties	9770	0.00
2. Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00
3. Capital Outlay & Equipment Replacement Reserves/All Other Designations (Must equal line F2b3a4 plus line F2b3b)	9780	0.00
a. Capital Outlay & Equipment Replacement Reserves		
1. Beginning Balance		
2. Less: Current Purchases		
3. Plus: Current Contributions		
4. Equals: Ending Balance		0.00
b. All Other Designations		
Total All Other Designations		0.00
c) Undesignated / Unappropriated Amount	9790	0.00

Unaudited Actuals
2006-07 Unaudited Actuals
General Fund
Regional Occupational Program
Revenues, Expenditures, and Changes in Fund Balances

Description (Resources 6350 and 6360)	Object Codes	Total Program
Calculation of allowable reserves and ending balance in accordance with Education Code 52321.		
A. Contributions to Capital Outlay and Equipment Replacement Reserve.		
1) Total, Expenditures, Transfers Out, and Uses (Page 1, Lines B9, D1b and D2b)		3,351,497.84
2) Allowable Contribution to Capital Outlay and Equipment Replacement Reserve (Line 1 times 15%)		502,724.68
3) Current Contributions (Page 2, Line F2b3a3)		0.00
4) Amount in Excess of Allowable Contribution (Line 3 minus Line 2, or 0 if negative amount)		0.00
B. Net Ending Balance.		
1) Total, Expenditures, Transfers Out, and Uses (Page 1, Lines B9, D1b and D2b)		3,351,497.84
2) Allowable Net Ending Balance (Line 1 times 15%)		502,724.68
3) Ending Balance, June 30 (Page 2, Line F2)		2,206,709.35
4) Less: Capital Outlay & Equipment Replacement Reserves - Beginning Balance (Page 2, Line F2b3a1)		0.00
5) Plus: Capital Outlay & Equipment Replacement Reserves - Current Purchases (Page 2, Line F2b3a2)		0.00
6) Adjusted Net Ending Balance (Line 3 minus Line 4 plus Line 5)		2,206,709.35
7) Amount in Excess of Allowable Ending Balance (Line 6 minus Line 2, or 0 if negative amount)		1,703,984.67

Description	2006-07 Actual	2007-08 Budget	% Diff.
SELPA Name: Long Beach Unified (DL)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes, IDEA, and Excess ERAF			
1. Base Apportionment	40,573,484.65	41,149,178.00	1.42%
2. Local Special Education Property Taxes			0.00%
3. Federal IDEA, Part B, Local Assistance Grants			0.00%
4. Applicable Excess ERAF			0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	40,573,484.65	41,149,178.00	1.42%
B. COLA Apportionment	2,164,457.05	1,737,783.00	-19.71%
C. Growth Apportionment or Declining ADA Adjustment	(1,664,887.26)	(1,446,982.00)	-13.09%
D. Special Disabilities Adjustment Apportionment	19,724.61		-100.00%
E. Subtotal (Sum of lines A.5, B, C, and D)	41,092,779.05	41,439,979.00	0.84%
F. Program Specialist/Regionalized Services Apportionment	992,819.96	1,004,111.00	1.14%
G. Low Incidence Materials and Equipment Apportionment	192,796.25	192,796.00	0.00%
H. Out of Home Care Apportionment	2,189,076.00	2,227,559.00	1.76%
I. NPS Extraordinary Cost Pool Apportionment			0.00%
J. Adjustment for NSS with Declining Enrollment			0.00%
K. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum of lines E through J)	44,467,471.26	44,864,445.00	0.89%
L. Mental Health Apportionment			0.00%
M. State Mandate Settlement (SB 982/CH 203, Statutes of 2001)			0.00%
N. Federal IDEA Local Assistance Grants - Preschool	13,221,355.00	13,221,355.00	0.00%
O. Federal IDEA - Section 619 Preschool	358,178.00	358,178.00	0.00%
P. Other Federal Discretionary Grants	1,225,653.29	1,854,073.00	51.27%
Q. Other Adjustments	2,909,968.00	3,059,499.00	5.14%
R. Total SELPA Revenues (Sum lines K through Q)	62,182,625.55	63,357,550.00	1.89%
II. ALLOCATION TO SELPA MEMBERS			
Long Beach Unified (DL00)	62,182,625.55	63,357,550.00	1.89%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.R)	62,182,625.55	63,357,550.00	1.89%
Preparer Name: <u>Susan Ginder</u>			
Title: <u>Accounting Director</u>			
Phone: <u>562-997-8126</u>			

Current LEA: 19-64725-0000000 Long Beach Unified		
Selected SELPA: DL		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
DL	Long Beach Unified	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									7,332
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	927.20	1,688,517.14	551,701.95	546,973.31	3,072,347.73	14,342,862.97	22,562,357.31		42,765,687.61
2000-2999	Classified Salaries	794,752.50	0.00	0.00	81,964.17	1,941,500.88	10,019,302.55	4,858,416.00		17,695,936.10
3000-3999	Employee Benefits	319,756.48	456,094.71	125,943.03	193,277.98	1,633,403.70	9,522,982.77	9,131,047.94		21,382,506.61
4000-4999	Books and Supplies	25,002.28	5,701.85	7.00	3,903.07	18,959.63	364,995.30	3,044.91		421,614.04
5000-5999	Services and Other Operating Expenditures	288,119.32	37,901.28	1,634.22	8,278.82	20,320.82	18,492,682.03	100,825.87		18,949,762.36
6000-6999	Capital Outlay	7,375.83	0.00	0.00	0.00	10,410.45	18,285.64	0.00		36,071.92
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,435,933.61	2,188,214.98	679,286.20	834,397.35	6,696,943.21	52,761,111.26	36,655,692.03	0.00	101,251,578.64
7310	Transfers of Indirect Costs	56,248.52	0.00	0.00	24,292.24	263,547.80	2,182,995.84	1,441,078.24		3,968,162.64
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	1,156.00	0.00		1,156.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	19,937,519.26								19,937,519.26
	Total Direct Support and Indirect Costs	19,993,767.78	0.00	0.00	24,292.24	263,547.80	2,184,151.84	1,441,078.24	0.00	23,906,837.90
	TOTAL COSTS	21,429,701.39	2,188,214.98	679,286.20	858,689.59	6,960,491.01	54,945,263.10	38,096,770.27	0.00	125,158,416.54
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3400)										
1000-1999	Certificated Salaries	(0.01)	0.00	228,215.30	0.00	2,642,151.73	460,580.72	337,607.04		3,668,554.78
2000-2999	Classified Salaries	240,442.34	0.00	0.00	848.01	1,899,861.45	7,072,467.70	3,783,400.15		12,997,019.65
3000-3999	Employee Benefits	100,133.44	0.00	55,873.98	1,017.78	1,497,878.72	3,825,395.32	2,049,141.19		7,529,440.43
4000-4999	Books and Supplies	1,460.87	7.00	0.00	0.00	7,446.62	14,409.57	0.00		23,324.06
5000-5999	Services and Other Operating Expenditures	1,737.26	11,316.39	235.08	4,280.64	20,320.82	36,827.72	2,618.89		77,336.80
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	343,773.90	11,323.39	284,324.36	6,146.43	6,067,659.34	11,409,681.03	6,172,767.27	0.00	24,295,675.72
7310	Transfers of Indirect Costs	13,544.68	0.00	0.00	242.18	239,180.88	456,620.00	238,160.38		947,748.12
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Support and Indirect Costs	13,544.68	0.00	0.00	242.18	239,180.88	456,620.00	238,160.38	0.00	947,748.12
	TOTAL BEFORE OBJECT 8980	357,318.58	11,323.39	284,324.36	6,388.61	6,306,840.22	11,866,301.03	6,410,927.65	0.00	25,243,423.84
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									10,162,728.38
	TOTAL COSTS									15,080,695.46

Unaudited Actuals
Special Education Maintenance of Effort
2006-07 Actual vs. 2005-06 Actual Comparison
2006-07 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	927.21	1,688,517.14	323,486.65	546,973.31	430,196.00	13,882,282.25	22,224,750.27		39,097,132.83
2000-2999	Classified Salaries	554,310.16	0.00	0.00	81,116.16	41,639.43	2,946,834.85	1,075,015.85		4,698,916.45
3000-3999	Employee Benefits	219,623.04	456,094.71	70,069.05	192,260.20	135,524.98	5,697,587.45	7,081,906.75		13,853,066.18
4000-4999	Books and Supplies	23,541.41	5,694.85	7.00	3,903.07	11,513.01	350,585.73	3,044.91		398,289.98
5000-5999	Services and Other Operating Expenditures	286,382.06	26,584.89	1,399.14	3,998.18	0.00	18,455,854.31	98,206.98		18,872,425.56
6000-6999	Capital Outlay	7,375.83	0.00	0.00	0.00	10,410.45	18,285.64	0.00		36,071.92
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,092,159.71	2,176,891.59	394,961.84	828,250.92	629,283.87	41,351,430.23	30,482,924.76	0.00	76,955,902.92
7310	Transfers of Indirect Costs	42,703.84	0.00	0.00	24,050.06	24,366.92	1,726,375.84	1,202,917.86		3,020,414.52
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	1,156.00	0.00		1,156.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	19,937,519.26								19,937,519.26
	Total Direct Support and Indirect Costs	19,980,223.10	0.00	0.00	24,050.06	24,366.92	1,727,531.84	1,202,917.86	0.00	22,959,089.78
	TOTAL BEFORE OBJECT 8980	21,072,382.81	2,176,891.59	394,961.84	852,300.98	653,650.79	43,078,962.07	31,685,842.62	0.00	99,914,992.70
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									10,162,728.38
	TOTAL COSTS									110,077,721.08
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	127,278.17	0.00	0.00	0.00		127,278.17
2000-2999	Classified Salaries	0.00	0.00	0.00	35,452.26	0.00	5.31	(0.39)		35,457.18
3000-3999	Employee Benefits	0.00	0.00	0.00	53,712.55	0.00	0.26	(0.03)		53,712.78
4000-4999	Books and Supplies	755.64	82.78	0.00	1,448.07	425.07	2,033.57	0.00		4,745.13
5000-5999	Services and Other Operating Expenditures	175.00	0.00	0.00	0.34	0.00	390.00	500.00		1,065.34
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	930.64	82.78	0.00	217,891.39	425.07	2,429.14	499.58	0.00	222,258.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Support and Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	930.64	82.78	0.00	217,891.39	425.07	2,429.14	499.58	0.00	222,258.60
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									10,162,728.38
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									8,612,300.91
	TOTAL COSTS									18,997,287.89

* Attach an additional sheet with explanations of any amounts in the Adjustments column

2005-06 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2005-06 Report SEMA, 2005-06 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	100,798,321.54	18,889,229.18
2. Enter audit adjustments of 2005-06 special education expenditures from SACS2007ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62 resources 0000-2999 & 6000-9999, object 9793)		

3. Enter restatements of 2006-07 special education beginning fund balances from SACS2007ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62 resources 0000-2999 & 6000-9999, object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2005-06 Expenditures, Adjusted for 2006-07 MOE Calculation (Sum lines 1 through 4)	100,798,321.54	18,889,229.18
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2005-06 Report SEMA, 2005-06 Expenditures by LEA (LE-CY) worksheet	7,694.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2005-06 Unduplicated Pupil Count, Adjusted for 2006-07 MOE Calculation (Line C1 plus Line C2)	7,694.00	

SELPA: Long Beach Unified (DL)

This form is used to check MOE for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2006-07 Expenditures by LEA (LE-CY) and the 2005-06 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

TEST 1

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2006-07 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2005-06 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES TEST			
1. Total special education expenditures	125,158,416.54		
2. Less: Expenditures paid from federal sources	15,080,695.46		
3. Expenditures paid from state and local sources	110,077,721.08	100,798,321.54	9,279,399.54
4. Special education unduplicated pupil count	7,332	7,694	
5. Per capita state and local expenditures (A3/A4)	15,013.33	13,100.90	1,912.43
6. Expenditures from local sources	18,997,287.89	18,889,229.18	
7. Per capita local expenditures (A6/A4)	2,591.01	2,455.06	

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's state and local expenditures), the MOE requirement is met; no further calculation is needed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Section B must be completed.

B. LOCAL EXPENDITURES TEST

If MOE was not met in Test 1A and this Local Expenditures Test applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" test last year using local expenditures was met (whether or not the test using combined state and local expenditures was also met); otherwise, complete B2. If this test does not apply, click the button on Line B3, and then go to Test 2.

Click on the button that applies:

	<u>FY 2006-07</u>	<u>FY 2005-06</u>	<u>Difference</u>
<input type="checkbox"/> 1. Last year's local expenditures met MOE requirement:			
a. Local expenditures (Line A6)			
b. Per capita local expenditures (Line A7)			

	<u>FY 2006-07</u>	<u>Base</u>	<u>Difference</u>
<input type="checkbox"/> 2. Last year's local expenditures did not meet MOE requirement. Enter in the second column, Base, the special education expenditures paid from local funds and the per capita local expenditures, for the most recent fiscal year when MOE actual vs. actual test based on local expenditures was met:			
a. Local expenditures (Line A6 for 2006-07)			
b. Per capita local expenditures (Line A7 for 2006-07)			

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

If both differences are negative, Test 2 must be completed.

3. Local Expenditures Test does not apply or is not being used.

SELPA: Long Beach Unified (DL)

TEST 2

	<u>State and Local</u>	<u>Local Only</u>
Excess of prior year's expenditures over current year's expenditures, if MOE is not met in Test 1: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only)	<u>0.00</u>	<u>0.00</u>

Less: Up to 50% of increase in IDEIA Part B funding in current year compared with prior year.

(This option of using up to 50% of increase in IDEIA grant to reduce the level of local expenditures is available only if the LEA used/will use the freed up local funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount of expenditures the LEA may reduce under this exception [P.L. 108-446].):

Current year funding	_____	
Less: Prior year's funding	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
50% of increase in funding	<u>0.00</u>	
Enter portion used to reduce expenditures (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)	_____	_____
Excess of prior year's expenditures after the 50% allowance or portion thereof	<u>0.00</u>	<u>0.00</u>

If excess is zero or less in the State and Local column or, if applicable, the Local Only column, MOE is met; no further calculation is needed.

If excess is positive in the State and Local column and, if applicable, in the Local Only column, MOE is not met and Test 3 must be completed.

SELPA: Long Beach Unified (DL)

TEST 3

If Test 2 still shows failure to meet the MOE requirement, the SELPA can determine if the reduction in current year expenditures, as determined from Tests 1 and 2, was due to any of the following events. Amounts associated with these will be offset against the reduction (either on combined state and local expenditures, or, if applicable, on local expenditures only) to determine if the reduction is exempt, in full or in part, due to these causes:

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

Calculation:

Excess of prior year's expenditures after 50% of increase in funding (per Test 2, if MOE is not met in Test 2)	<u>0.00</u>	<u>0.00</u>
Less: Exempt reductions	<u>0.00</u>	<u>0.00</u>
Net reduction of current year expenditures compared with prior year's expenditures (if zero or less in either column, MOE is met; if positive, MOE is not met)	<u>0.00</u>	<u>0.00</u>

Connie Jensen-Prgm/Susan Ginder-Financial
Contact Name

C. Jensen (562) 997-8304 S. Ginder (562) 997-8
Telephone Number

Assistant Superintendent of Special Ed/Accounting Director
Title

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E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										7,124
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	1,609,825.00	538,114.00	532,817.00	3,048,187.00	14,165,686.00	22,420,788.00		42,315,417.00
2000-2999	Classified Salaries	659,960.00	0.00	0.00	88,732.00	1,805,835.00	8,681,696.00	4,744,030.00		15,980,253.00
3000-3999	Employee Benefits	324,457.00	475,645.00	134,354.00	202,501.00	1,973,685.00	9,455,544.00	9,859,787.00		22,425,973.00
4000-4999	Books and Supplies	6,654.00	0.00	14,454.00	12,522.00	7,348.00	773,994.00	15,056.00		830,028.00
5000-5999	Services and Other Operating Expenditures	144,590.00	10,747.00	0.00	744.00	250,538.00	17,084,531.00	93,737.00		17,584,887.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	7,663.00	0.00		7,663.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,135,661.00	2,096,217.00	686,922.00	837,316.00	7,085,593.00	50,169,114.00	37,133,398.00	0.00	99,144,221.00
7310	Transfers of Indirect Costs	219,199.00	0.00	0.00	17,458.00	228,766.00	1,858,733.00	1,273,216.00		3,597,372.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Support and Indirect Costs	219,199.00	0.00	0.00	17,458.00	228,766.00	1,858,733.00	1,273,216.00	0.00	3,597,372.00
	TOTAL COSTS	1,354,860.00	2,096,217.00	686,922.00	854,774.00	7,314,359.00	52,027,847.00	38,406,614.00	0.00	102,741,593.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	1,609,825.00	304,110.00	532,817.00	423,169.00	13,833,087.00	22,190,453.00		38,893,461.00
2000-2999	Classified Salaries	422,926.00	0.00	0.00	88,732.00	45,636.00	2,680,218.00	1,214,379.00		4,451,891.00
3000-3999	Employee Benefits	177,978.00	475,645.00	72,031.00	202,501.00	166,414.00	5,814,507.00	7,720,392.00		14,629,468.00
4000-4999	Books and Supplies	6,654.00	0.00	0.00	12,522.00	0.00	736,985.00	15,056.00		771,217.00
5000-5999	Services and Other Operating Expenditures	144,590.00	4,981.00	0.00	744.00	0.00	17,060,563.00	93,737.00		17,304,615.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	7,663.00	0.00		7,663.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	752,148.00	2,090,451.00	376,141.00	837,316.00	635,219.00	40,133,023.00	31,234,017.00	0.00	76,058,315.00
7310	Transfers of Indirect Costs	219,199.00	0.00	0.00	17,458.00	0.00	1,254,118.00	1,265,880.00		2,756,655.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Support and Indirect Costs	219,199.00	0.00	0.00	17,458.00	0.00	1,254,118.00	1,265,880.00	0.00	2,756,655.00
	TOTAL BEFORE OBJECT 8980	971,347.00	2,090,451.00	376,141.00	854,774.00	635,219.00	41,387,141.00	32,499,897.00	0.00	78,814,970.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									9,113,577.00
	TOTAL COSTS									87,928,547.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	116,742.00	0.00	0.00	0.00		116,742.00
2000-2999	Classified Salaries	0.00	0.00	0.00	44,523.00	0.00	0.00	0.00		44,523.00
3000-3999	Employee Benefits	0.00	0.00	0.00	58,321.00	0.00	0.00	0.00		58,321.00
4000-4999	Books and Supplies	0.00	0.00	0.00	5,711.00	0.00	0.00	0.00		5,711.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	225,297.00	0.00	0.00	0.00	0.00	225,297.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Support and Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	225,297.00	0.00	0.00	0.00	0.00	225,297.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									9,113,577.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									8,903,282.00
	TOTAL COSTS									18,242,156.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										7,332
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	927.20	1,688,517.14	551,701.95	546,973.31	3,072,347.73	14,342,862.97	22,562,357.31		42,765,687.61
2000-2999	Classified Salaries	794,752.50	0.00	0.00	81,964.17	1,941,500.88	10,019,302.55	4,858,416.00		17,695,936.10
3000-3999	Employee Benefits	319,756.48	456,094.71	125,943.03	193,277.98	1,633,403.70	9,522,982.77	9,131,047.94		21,382,506.61
4000-4999	Books and Supplies	25,002.28	5,701.85	7.00	3,903.07	18,959.63	364,995.30	3,044.91		421,614.04
5000-5999	Services and Other Operating Expenditures	288,119.32	37,901.28	1,634.22	8,278.82	20,320.82	18,492,682.03	100,825.87		18,949,762.36
6000-6999	Capital Outlay	7,375.83	0.00	0.00	0.00	10,410.45	18,285.64	0.00		36,071.92
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,435,933.61	2,188,214.98	679,286.20	834,397.35	6,696,943.21	52,761,111.26	36,655,692.03	0.00	101,251,578.64
7310	Transfers of Indirect Costs	56,248.52	0.00	0.00	24,292.24	263,547.80	2,182,995.84	1,441,078.24		3,968,162.64
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	1,156.00	0.00		1,156.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	19,937,519.26								19,937,519.26
	Total Direct Support and Indirect Costs	56,248.52	0.00	0.00	24,292.24	263,547.80	2,184,151.84	1,441,078.24	0.00	3,969,318.64
	TOTAL COSTS	1,492,182.13	2,188,214.98	679,286.20	858,689.59	6,960,491.01	54,945,263.10	38,096,770.27	0.00	105,220,897.28
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	(0.01)	0.00	228,215.30	0.00	2,642,151.73	460,580.72	337,607.04		3,668,554.78
2000-2999	Classified Salaries	240,442.34	0.00	0.00	848.01	1,899,861.45	7,072,467.70	3,783,400.15		12,997,019.65
3000-3999	Employee Benefits	100,133.44	0.00	55,873.98	1,017.78	1,497,878.72	3,825,395.32	2,049,141.19		7,529,440.43
4000-4999	Books and Supplies	1,460.87	7.00	0.00	0.00	7,446.62	14,409.57	0.00		23,324.06
5000-5999	Services and Other Operating Expenditures	1,737.26	11,316.39	235.08	4,280.64	20,320.82	36,827.72	2,618.89		77,336.80
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	343,773.90	11,323.39	284,324.36	6,146.43	6,067,659.34	11,409,681.03	6,172,767.27	0.00	24,295,675.72
7310	Transfers of Indirect Costs	13,544.68	0.00	0.00	242.18	239,180.88	456,620.00	238,160.38		947,748.12
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Support and Indirect Costs	13,544.68	0.00	0.00	242.18	239,180.88	456,620.00	238,160.38	0.00	947,748.12
	TOTAL BEFORE OBJECT 8980	357,318.58	11,323.39	284,324.36	6,388.61	6,306,840.22	11,866,301.03	6,410,927.65	0.00	25,243,423.84
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									10,162,728.38
	TOTAL COSTS									15,080,695.46

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	927.21	1,688,517.14	323,486.65	546,973.31	430,196.00	13,882,282.25	22,224,750.27		39,097,132.83
2000-2999	Classified Salaries	554,310.16	0.00	0.00	81,116.16	41,639.43	2,946,834.85	1,075,015.85		4,698,916.45
3000-3999	Employee Benefits	219,623.04	456,094.71	70,069.05	192,260.20	135,524.98	5,697,587.45	7,081,906.75		13,853,066.18
4000-4999	Books and Supplies	23,541.41	5,694.85	7.00	3,903.07	11,513.01	350,585.73	3,044.91		398,289.98
5000-5999	Services and Other Operating Expenditures	286,382.06	26,584.89	1,399.14	3,998.18	0.00	18,455,854.31	98,206.98		18,872,425.56
6000-6999	Capital Outlay	7,375.83	0.00	0.00	0.00	10,410.45	18,285.64	0.00		36,071.92
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,092,159.71	2,176,891.59	394,961.84	828,250.92	629,283.87	41,351,430.23	30,482,924.76	0.00	76,955,902.92
7310	Transfers of Indirect Costs	42,703.84	0.00	0.00	24,050.06	24,366.92	1,726,375.84	1,202,917.86		3,020,414.52
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	1,156.00	0.00		1,156.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	19,937,519.26								19,937,519.26
	Total Direct Support and Indirect Costs	42,703.84	0.00	0.00	24,050.06	24,366.92	1,727,531.84	1,202,917.86	0.00	3,021,570.52
	TOTAL BEFORE OBJECT 8980	1,134,863.55	2,176,891.59	394,961.84	852,300.98	653,650.79	43,078,962.07	31,685,842.62	0.00	79,977,473.44
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									10,162,728.38
	TOTAL COSTS									90,140,201.82
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	127,278.17	0.00	0.00	0.00		127,278.17
2000-2999	Classified Salaries	0.00	0.00	0.00	35,452.26	0.00	5.31	(0.39)		35,457.18
3000-3999	Employee Benefits	0.00	0.00	0.00	53,712.55	0.00	0.26	(0.03)		53,712.78
4000-4999	Books and Supplies	755.64	82.78	0.00	1,448.07	425.07	2,033.57	0.00		4,745.13
5000-5999	Services and Other Operating Expenditures	175.00	0.00	0.00	0.34	0.00	390.00	500.00		1,065.34
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	930.64	82.78	0.00	217,891.39	425.07	2,429.14	499.58	0.00	222,258.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Support and Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	930.64	82.78	0.00	217,891.39	425.07	2,429.14	499.58	0.00	222,258.60
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									10,162,728.38
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									8,612,300.91
	TOTAL COSTS									18,997,287.89

* Attach an additional sheet with explanations of any amounts in the Adjustments column

SELPA: Long Beach Unified (DL)

This form is used to check MOE for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2007-08 Budget by LEA (LB-B) and the 2006-07 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

TEST 1

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Budgeted Amounts FY 2007-08 (LB-B Worksheet)</u>	<u>Actual Expenditures FY 2006-07 (LE-B Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES TEST			
1. Total special education expenditures	102,741,593.00	105,220,897.28	
2. Less: Expenditures paid from federal sources	14,813,046.00	15,080,695.46	
3. Expenditures paid from state and local sources	87,928,547.00	90,140,201.82	(2,211,654.82)
4. Special education unduplicated pupil count	7,124	7,332	
5. Per capita state and local expenditures (A3/A4)	12,342.58	12,294.08	48.50
6. Expenditures paid from local sources	18,242,156.00	18,997,287.89	
7. Per capita local expenditures (A6/A4)	2,560.66	2,591.01	

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budget from combined state and local funds is greater than prior year's combined state and local expenditures), the MOE requirement is met; no further calculation is needed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Section B must be completed.

B. LOCAL EXPENDITURES TEST

If MOE was not met in Test 1A and this Local Expenditures Test applies, complete either B1 or B2, but not both. Complete B1 if the MOE "budget vs. actual" test last year using local expenditures was met (whether or not the test using combined state and local expenditures was also met); otherwise, complete B2. If this test does not apply, click the button on Line B3, and then go to Test 2.

Click on the button that applies:

	<u>Budget FY 2007-08</u>	<u>Actual FY 2006-07</u>	<u>Difference</u>
<input type="checkbox"/> 1. Last year's local expenditures met MOE requirement:			
a. Local expenditures (Line A6)			
b. Per capita local expenditures (Line A7)			

	<u>Budget FY 2007-08</u>	<u>Base</u>	<u>Difference</u>
<input type="checkbox"/> 2. Last year's local expenditures did not meet MOE requirement. Enter in the second column, Base, the special education expenditures paid from local funds and the per capita local expenditures for the most recent fiscal year when MOE budget vs. actual test based on local expenditures was met:			
a. Local expenditures (Line A6 for 2007-08)			
b. Per capita local expenditures (Line A7 for 2007-08)			

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

3. Local Expenditures Test does not apply or is not being used.

SELPA: Long Beach Unified (DL)

TEST 2

	<u>State and Local</u>	<u>Local Only</u>
Excess of prior year's expenditures over current year's budget, if MOE is not met in Test 1: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only)	0.00	

Less: Up to 50% of increase in IDEIA Part B funding in current year compared with prior year.
(This option of using up to 50% of increase in IDEIA grant to reduce the level of local expenditures is available only if the LEA used/will use the freed up local funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount of expenditures the LEA may reduce under this exception [P.L. 108-446].):

Current year funding	_____	
Less: Prior year's funding	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
50% of increase in funding	<u>0.00</u>	
Enter portion used to reduce expenditures (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)	_____	_____
Excess of prior year's expenditures after the 50% allowance or portion thereof	<u>0.00</u>	

If excess is zero or less in the State and Local column or, if applicable, the Local Only column, MOE is met; no further calculation is needed.

If excess is positive in the State and Local column and, if applicable, in the Local Only column, MOE is not met and Test 3 must be completed.

SELPA: Long Beach Unified (DL)

TEST 3

If Test 2 still shows failure to meet the MOE requirement, the SELPA can determine if the reduction in budgeted expenditures, as determined from Tests 1 and 2, was due to any of the following events. Amounts associated with these will be offset against the budget reduction (either on combined state and local expenditures or, if applicable, on local expenditures only) to determine if the reduction is exempt, in full or in part, due to these causes:

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with disability that is an exceptionally costly program, as determined by the SEA, because the child
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	_____

Calculation:

Excess of prior year's expenditures after 50% of increase in funding (per Test 2, if MOE is not met in Test 2)	<u>0.00</u>	_____
Less: Exempt reductions	<u>0.00</u>	_____
Net reduction of budgeted expenditures compared with prior year's expenditures (If zero or less in either column, MOE is met; if positive, MOE is not met)	<u>0.00</u>	_____

Connie Jensen-Prgm/Susan Ginder- Financial
Contact Name

C. Jensen 562-997-8304/S. Ginder 562-997-812
Telephone Number

Assistant Superintendent of Special Ed/Accounting Director
Title

C.Jensen@lbusd.k12.ca.us/SGinder@lbusd.k12.
E-mail Address

Unaudited Actuals
2006-07 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs-Interfund		Indirect/Direct Support Transfers In 7350, 7380	Costs-Interfund Transfers Out 7350, 7380	Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750						
01 GENERAL FUND								
Expenditure Detail	0.00	(114,332.08)	0.00	(2,711,178.54)				
Other Sources/Uses Detail					0.00	15,008,585.34		
Fund Reconciliation							13,877,053.65	21,270,430.76
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	11,439.86	0.00	257,174.81	0.00				
Other Sources/Uses Detail					127,458.00	0.00		
Fund Reconciliation							190,999.53	659,682.48
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	57,985.25	0.00	1,250,858.74	0.00				
Other Sources/Uses Detail					1,182,974.82	0.00		
Fund Reconciliation							1,280,152.18	3,327,759.65
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	14,557.80	0.00	1,203,145.51	0.00				
Other Sources/Uses Detail					288,407.52	0.00		
Fund Reconciliation							729,323.20	7,924,180.36
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,581,136.00	0.00		
Fund Reconciliation							3,647,607.65	235,874.08
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLA								
Expenditure Detail								
Other Sources/Uses Detail					7,912,299.00	0.00		
Fund Reconciliation							522,645.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					8,000,000.00	7,491,136.00		
Fund Reconciliation							8,000,000.00	3,581,136.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail					3,910,000.00	0.00		
Fund Reconciliation							0.00	60,000.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	8,000,000.00		
Fund Reconciliation							0.00	8,087,121.69
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2006-07 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs-Interfund		Indirect/Direct Support Transfers In 7350, 7380	Costs-Interfund Transfers Out 7350, 7380	Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750						
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	30,349.17	0.00						
Other Sources/Uses Detail					5,497,446.00	0.00		
Fund Reconciliation							19,081,430.49	2,071,865.86
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							349.61	111,510.43
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	114,332.08	(114,332.08)	2,711,179.06	(2,711,178.54)	30,499,721.34	30,499,721.34	47,329,561.31	47,329,561.31

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	120.0	137.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	10,598.0	1,804.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	969.0	1,804.0
C. ENTER total number of miles driven to/from school	021/022	1,847,247.0	1,635,115.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	3	3
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, 7235, 7394, and 7397, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3802 and 3902)		0.00	0.00
B. Books & Supplies (Objects 4200, 4300 and 4400)		4,538.90	2,131.15
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		0.00	0.00
2. Insurance (Objects 5400 and 5450)		0.00	0.00
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		18,369.12	0.00
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		3,414,830.26	(1,358,453.61)
5. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		5,674,248.52	7,480,680.18
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils	003/004	5,674,248.52	7,480,680.18
6. Communications (Object 5900)		0.00	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15 & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235 and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18 Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500 plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero.)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, 6500 and 7370)		0.00	0.00
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)	096/095	9,111,986.80	6,124,357.72
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	9,111,986.80	6,124,357.72
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	9,111,986.80	6,124,357.72
K. Indirect Costs (Approved indirect cost rate of 3.94% times the sum of Line J minus Line D minus Line D1)		359,012.28	241,299.69
L. Net Pupil Transportation Expense (Lines J and K)	100/101	9,470,999.08	6,365,657.41

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		9,470,999.08	6,365,657.41
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in-lieu of transportation			
1. ENTER payments to common carriers and parents in-lieu included in Schedule II, Line C5 provided to your pupils by your LEA		0.00	0.00
2. ENTER payments to common carriers and parents in-lieu included in Schedule II, Line C5 provided to your pupils by another LEA		0.00	0.00
3. Less: ENTER payments to common carriers and parents in-lieu included in deduction taken on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			
2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA			
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, Line C5 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	9,470,999.08	6,365,657.41
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	5.127	3.893
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	893.659	3,528.635
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1 and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I and J2)	130/133	9,470,999.08	6,365,657.41
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	865,955.66	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Susan Ginder

Title: Accounting Director

Agency: Long Beach Unified School District

Phone Number/Ext: (562) 997-8126

E-mail Address: SGinder@lbusd.k12.ca.us

Charter Number: 4725 6113146

To the entity that approved the charter school:

2006-07 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: Daphne Ching-Jackson Date: 8/10/07
Charter School Official
(Original signature required)

Printed Name: Daphne Ching-Jackson Title: Executive Director

To the County Superintendent of Schools:

2006-07 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: Chris Steinhauser Date: 9/10/07
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Chris Steinhauser Title: Superintendent

To the Superintendent of Public Instruction:

2006-07 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:	For Charter School:
<u>Shelley Silveri</u>	<u>Constellation</u>
Name	Name
<u>VP Finance</u>	
Title	Title
<u>310-394-1152 x14</u>	
Telephone	Telephone
<u>ssilveri@exed.net</u>	
E-mail address	E-mail address

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	823,828.27	933,119.00	13.3%
2) Federal Revenue		8100-8299	269,133.78	122,451.00	-54.5%
3) Other State Revenue		8300-8599	377,423.66	158,828.00	-57.9%
4) Other Local Revenue		8600-8799	178,710.79	53,240.00	-70.2%
5) TOTAL, REVENUES			1,649,096.50	1,267,638.00	-23.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	345,563.13	397,925.00	15.2%
2) Classified Salaries		2000-2999	158,876.75	180,719.00	13.7%
3) Employee Benefits		3000-3999	116,715.00	130,042.00	11.4%
4) Books and Supplies		4000-4999	146,530.23	166,410.00	13.6%
5) Services and Other Operating Expenses		5000-5999	396,875.67	409,434.00	3.2%
6) Depreciation		6000-6999	2,559.21	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	4,243.11	10,196.00	140.3%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,171,363.10	1,294,726.00	10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			477,733.40	(27,088.00)	-105.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			477,733.40	(27,088.00)	-105.7%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	730,839.09	1,222,646.03	67.3%
b) Audit Adjustments		9793	14,073.54	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			744,912.63	1,222,646.03	64.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			744,912.63	1,222,646.03	64.1%
2) Ending Net Assets, June 30 (E + F1e)			1,222,646.03	1,195,558.03	-2.2%
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	64,865.12	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,157,780.91		
d) Unappropriated Amount		9790		1,195,558.03	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	930,856.71		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	104,346.88		
3) Accounts Receivable		9200	196,538.75		
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	64,865.12		
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	15,449.17		
e) Accumulated Depreciation - Buildings		9435	(13,267.23)		
f) Equipment		9440	19,565.80		
g) Accumulated Depreciation - Equipment		9445	(19,532.09)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,298,823.11		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	76,177.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) 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			76,177.08		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			1,222,646.03		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	796,618.00	822,491.00	3.2%
State Aid - Prior Years		8019	27,210.27	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		110,628.00	
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			823,828.27	933,119.00	13.3%
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	80,161.78	67,103.00	-16.3%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	111,722.00	42,385.00	-62.1%
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	77,250.00	12,963.00	-83.2%
TOTAL, FEDERAL REVENUE			269,133.78	122,451.00	-54.5%
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%
Economic Impact Aid	7090-7091	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	0.00	0.00	0.0%
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	150,889.00	86,498.00	-42.7%
Child Nutrition Programs		8520	5,431.34	9,903.00	82.3%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
State Lottery Revenue		8560	25,353.32	21,795.00	-14.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.0%
Demo Program, Reading & Math	7050	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, 7180	8590	0.00	0.00	0.0%
Staff Development	7292, 7294, 7295, 7305	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	6240-6245	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	
All Other State Revenue	All Other	8590	195,750.00	40,632.00	-79.2%
TOTAL, OTHER STATE REVENUE			377,423.66	158,828.00	-57.9%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	116.00 ⁶	70.00	-39.7%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	29,925.22	22,477.00	-24.9%
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	28,056.57	30,693.00	9.4%
Tuition		8710	0.00	0.00	0.0%
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes		8780	120,613.00		
Transfers Of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	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			178,710.79	53,240.00	-70.2%
TOTAL, REVENUES			1,649,096.50	1,267,638.00	-23.1%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
CERTIFICATED SALARIES					
Teachers' Salaries		1100	345,563.13	307,210.00	-11.1%
Certificated Pupil Support Salaries		1200	0.00	30,715.00	New
Certificated Supervisors' and Administrators' Salaries		1300	0.00	60,000.00	New
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			345,563.13	397,925.00	15.2%
CLASSIFIED SALARIES					
Instructional Aides' Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	75,151.36	77,331.00	2.9%
Clerical, Technical and Office Salaries		2400	83,185.39	103,388.00	24.3%
Other Classified Salaries		2900	540.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			158,876.75	180,719.00	13.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	28,491.00	32,829.00	15.2%
PERS		3201-3202	7,408.00	16,818.00	127.0%
OASDI/Medicare/Alternative		3301-3302	16,933.00	19,594.00	15.7%
Health and Welfare Benefits		3401-3402	52,360.00	45,259.00	-13.6%
Unemployment Insurance		3501-3502	252.00	288.00	14.3%
Workers' Compensation		3601-3602	11,271.00	15,254.00	35.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			116,715.00	130,042.00	11.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	22,450.43	45,500.00	102.7%
Books and Other Reference Materials		4200	1,811.86	3,136.00	73.1%
Materials and Supplies		4300	40,411.30	56,777.00	40.5%
Noncapitalized Equipment		4400	2,412.28	0.00	-100.0%
Food		4700	79,444.36	60,997.00	-23.2%
TOTAL, BOOKS AND SUPPLIES			146,530.23	166,410.00	13.6%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	2,403.92	18,960.00	688.7%
Dues and Memberships		5300	2,225.00	1,898.00	-14.7%
Insurance		5400-5450	8,933.24	8,755.00	-2.0%
Operations and Housekeeping Services		5500	16,859.28	23,097.00	37.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	183,408.11	190,719.00	4.0%
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	175,137.08	158,603.00	-9.4%
Communications		5900	7,909.04	7,402.00	-6.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			396,875.67	409,434.00	3.2%
DEPRECIATION					
Depreciation Expense		6900	2,559.21	0.00	-100.0%
TOTAL, DEPRECIATION			2,559.21	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support 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	4,243.11	10,196.00	140.3%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			4,243.11	10,196.00	140.3%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			1,171,363.10	1,294,726.00	10.5%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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 per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	823,828.27	933,119.00	13.3%
2) Federal Revenue		8100-8299	269,133.78	122,451.00	-54.5%
3) Other State Revenue		8300-8599	377,423.66	158,828.00	-57.9%
4) Other Local Revenue		8600-8799	178,710.79	53,240.00	-70.2%
5) TOTAL, REVENUES			1,649,096.50	1,267,638.00	-23.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		492,057.09	500,635.00	1.7%
2) Instruction - Related Services	2000-2999		237,510.93	330,791.00	39.3%
3) Pupil Services	3000-3999		107,170.44	127,918.00	19.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		172,462.25	160,637.00	-6.9%
8) Plant Services	8000-8999		157,919.28	164,549.00	4.2%
9) Other Outgo	9000-9999	Except 7610-7699	4,243.11	10,196.00	140.3%
10) TOTAL, EXPENSES			1,171,363.10	1,294,726.00	10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			477,733.40	(27,088.00)	-105.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			477,733.40	(27,088.00)	-105.7%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	730,839.09	1,222,646.03	67.3%
b) Audit Adjustments		9793	14,073.54	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			744,912.63	1,222,646.03	64.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			744,912.63	1,222,646.03	64.1%
2) Ending Net Assets, June 30 (E + F1e)			1,222,646.03	1,195,558.03	-2.2%
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	64,865.12	0.00	-100.0%
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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			1,157,780.91		
d) Unappropriated Amount				1,195,558.03	

Description	2006-07 Unaudited Actuals			2007-08 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	0.00	0.00	0.00	0.00	0.00	0.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2006-07 Unaudited Actuals			2007-08 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students						
14. Adults Enrolled, State Apportioned						
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)	0.00	0.00	0.00	0.00	0.00	0.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY						
20. HIGH SCHOOL						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	0.00	0.00	0.00	0.00	0.00	0.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupil Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupil Hours for 7th & 8th Hours						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660)						
b. All Other Block Grant Funded Charters	165.88	165.70		170.00	170.00	
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	165.88	165.70	0.00	170.00	170.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

Part I - Classroom Units

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

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

- | | |
|--|--------|
| A. Enter the classroom units for Undistributed Goal 0000 for: Other General Administration (Functions 7200-7600), Centralized Data Processing (Function 7700) and Plant Maintenance and Operations (Functions 8100-8400) | 1.00 |
| B. Enter the classroom units for: Instruction (Functions 1000-1999), Pupil Transportation (Function 3600), Food Services (Function 3700), Community Services (Functions 5000-5999), and Board and Superintendent (Functions 7100-7180) | 7.00 |
| C. Total classroom units [A plus B] | 8.00 |
| D. Percentage of total classroom units attributable to other general administration, centralized data processing, and plant maintenance & operations [A divided by C] | 12.50% |

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

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

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

- | | |
|---|----|
| A. Within funds that are part of the indirect cost rate calculation (funds 01, 11, 12, 13, 19, 57, and 61), did your agency have 2006-07 expenditures that would have been coded to Object 5100 had the code been available? | No |
| B. If Yes to Line A, enter the amount of 2006-07 expenditures in these funds that would have been coded to Object 5100. (Reminder: Up to \$25,000 of each subagreement may be charged to Object 5800, Professional/Consulting Services and Operating Expenditures. Do not include the \$25,000 per subagreement in this Line B amount if you would have charged it to Object 5800.) | |
| C. If Yes to Line A, enter the approximate number of subagreements represented by the amount in Line B. | |

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

A. Indirect Costs

1	Other General Administration (Functions 7200-7600, Objects 1100-5900 and 7380)	0.00
2	Centralized Data Processing (Goals 0000 and 9000, Function 7700, Objects 1100-5900)	0.00
3	Plant Maintenance & Operations - central administration portion (Functions 8100-8400, Objects 1100-5900 times Item D from Part I Classroom Units)	0.00
4	Facilities Rents & Leases - central administration portion (Function 8700, Objects 1100-5900 times Item D from Part I Classroom Units)	0.00
5	Total Indirect Costs [sum A1 through A4]	0.00
6	Carry-Forward Adjustment [A5 plus 2nd prior year carry-forward adjustment of \$.00, minus (2nd prior year indirect cost rate of 0% times B14)]	0.00
7	Total Adjusted Indirect Costs [A5 plus A6]	0.00

B. Base Costs

1	Instruction (Functions 1000-1999, Objects 1100-5900)	0.00
2	Instruction-Related Services (Functions 2000-2999, Objects 1100-5900)	0.00
3	Pupil Services (Functions 3000-3999, Objects 1100-5900)	0.00
4	Ancillary Services (Functions 4000-4999, Objects 1100-5900)	0.00
5	Community Services (Functions 5000-5999, Objects 1100-5900)	0.00
6	Board and Superintendent (Functions 7100-7180, Objects 1100-5900)	0.00
7	Data Processing Services (Goals 0001-8999, Function 7700, Objects 1100-5900)	0.00
8	Plant Maintenance & Operations - all except central administration portion (Functions 8100-8400, Objects 1100-5900 minus A3)	0.00
9	Facilities Rents & Leases - all except central administration portion (Function 8700, Objects 1100-5900 minus A4)	0.00
10	Adult Education (Fund 11, Objects 1100-5900)	0.00
11	Child Development (Fund 12, Objects 1100-5900)	0.00
12	Cafeteria (Funds 13 and 61, Objects 1100-5900)	0.00
13	Foundation (Funds 19 and 57, Objects 1100-5900)	0.00
14	Total Base Costs [Sum B1 through B13]	0.00

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

0.00%

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

0.00%

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

Description	Object Codes	State Lottery (Unrestricted) (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery Instructional Materials (Resource 6300)*	Totals
A. REVENUES					
1. Beginning Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	25,353.32		0.00	25,353.32
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		25,353.32	0.00	0.00	25,353.32
B. EXPENDITURES					
1. Certificated Salaries	1000-1999	21,803.86			21,803.86
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	3,549.46		0.00	3,549.46
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Other Transfers Out	7200-7299	0.00			0.00
9. Direct Support Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. Other Uses	7630-7699	0.00			0.00
12. Total Expenditures (Sum Lines B1 through B11)		25,353.32	0.00	0.00	25,353.32
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00

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

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

Section I - Expenditures	Funds 01, 09, and 62			2006-07 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,171,363.10
B. Less all federal expenditures not allowed for MOE (resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	197,315.12
C. Less state and local expenditures not allowed for MOE: (all resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,559.21
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	4,243.11
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				6,802.32
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				967,245.66
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				967,245.66

Section II - Expenditures Per ADA		2006-07 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form ADC, Annual ADA column, lines 3, 6, and 26)		165.70
B. Supplemental Instructional Hours converted to ADA (Form ADC, Annual ADA column, lines 21 and 27)	0.00 Divided by 700	0.00
C. Total ADA before adjustments (Lines A plus B)		165.70
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		165.70
F. Expenditures per ADA (Line I.G divided by line II.E)		\$5,837.33
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F. Note: If the prior year MOE was not met, CDE may adjust the prior year base expenditure amounts.)	0.00	0.00
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	0.00	0.00
B. Required effort (Line A.2 times 90%)	0.00	0.00
C. Current year expenditures (Line I.G and line II.F)	967,245.66	5,837.33
D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2008-09 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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19-64725-6113146

Unaudited Actuals
2006-07 Unaudited Actuals
Technical Review Checks

Constellation Community Charter Middle
Long Beach Unified

Los Angeles 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

IC-PCT - (W) - The straight percentage of indirect costs (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate.

EXCEPTION

Total Indirect Costs (Part III, Item A5 on Form ICR)	0.00
Total Base Costs (Part III, Item B14 on Form ICR)	0.00
Percentage of Indirect Costs (Item A5/Item B14)	0.00%

Explanation: Not intent to calculate Indirect Cost

IC-ADMIN-NOT-ZERO - (W) - There are no Other General Administration costs reported in Form ICR, Part III, Item A1. Please review your records and make any necessary corrections.

EXCEPTION

Other General Administration	0.00
------------------------------	------

Explanation: Not intent to calculate Indirect Cost

IC-BD-SUPT-NOT-ZERO - (W) - There are no Board and Superintendent costs reported in Form ICR, Part III, Item B6. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent 0.00

Explanation:Not intent to calculate Indirect Cost.


EXPORT CHECKS

Checks Completed.

Charter Number: 291

To the entity that approved the charter school:

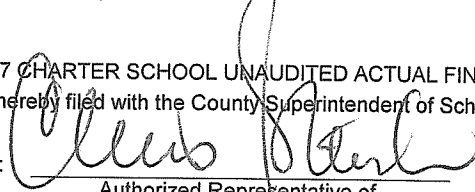
2006-07 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed:  Date: 9/6/07
Charter School Official
(Original signature required)

Printed Name: Ted Hamory Title: Executive Director

To the County Superintendent of Schools:

2006-07 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed:  Date: 9/10/07
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Chris Steinhauser Title: Superintendent

To the Superintendent of Public Instruction:

2006-07 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Vanessa Uyeda
Name
Accountant
Title
562.997.8134
Telephone
vuyeda@lbusd.k12.ca.us
E-mail address

For Charter School:

Ted Hamory
Name
Executive Director
Title
562.436.0689
Telephone
twhamory@mac.com
E-mail address

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	888,265.00	0.00	-100.0%
2) Federal Revenue		8100-8299	136,067.00	0.00	-100.0%
3) Other State Revenue		8300-8599	407,873.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	638,482.00	0.00	-100.0%
5) TOTAL, REVENUES			2,070,687.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	733,694.00	0.00	-100.0%
2) Classified Salaries		2000-2999	284,020.00	0.00	-100.0%
3) Employee Benefits		3000-3999	173,685.00	0.00	-100.0%
4) Books and Supplies		4000-4999	222,865.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	290,878.00	0.00	-100.0%
6) Depreciation		6000-6999	15,133.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	20,124.00	0.00	-100.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,740,399.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			330,288.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			330,288.00	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	(83,010.88)	276,242.12	-432.8%
b) Audit Adjustments		9793	28,965.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(54,045.88)	276,242.12	-611.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			(54,045.88)	276,242.12	-611.1%
2) Ending Net Assets, June 30 (E + F1e)			276,242.12	276,242.12	0.0%
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	0.00	0.00	0.0%
c) Undesignated Amount			276,242.12		
d) Unappropriated Amount				276,242.12	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,044.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	491,081.00 ^e		
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	15,000.00		
4) Due from Grantor Government		9290	159,568.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	84,990.00		
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	571,629.00		
e) Accumulated Depreciation - Buildings		9435	(424,557.00)		
f) Equipment		9440	134,227.00		
g) Accumulated Depreciation - Equipment		9445	(119,094.00)		
h) Work in Progress		9450	866,179.00		
10) TOTAL, ASSETS			1,800,067.00		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	469,588.00		
2) Due to Grantor Governments		9590	209,555.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	844,684.00		
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			1,523,827.00		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			276,240.00		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	872,538.00	0.00	-100.0%
State Aid - Prior Years		8019	15,727.00	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		0.00	
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			888,265.00	0.00	-100.0%
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	54,129.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	80,288.00	0.00	-100.0%
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	1,650.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			136,067.00	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%
Economic Impact Aid	7090-7091	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07	2007-08	Percent
			Unaudited Actuals	Budget	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	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	100,352.00	0.00	-100.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	151,223.00	0.00	-100.0%
Child Nutrition Programs		8520	3,376.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
State Lottery Revenue		8560	14,131.00	0.00	-100.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.0%
Demo Program, Reading & Math	7050	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, 7180	8590	0.00	0.00	0.0%
Staff Development	7292, 7294, 7295, 7305	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	6240-6245	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	
All Other State Revenue	All Other	8590	138,791.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			407,873.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	9,408.00	0.00	-100.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,719.00	0.00	-100.0%
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	489,923.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes		8780	135,432.00		
Transfers Of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	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			638,482.00	0.00	-100.0%
TOTAL, REVENUES			2,070,687.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
CERTIFICATED SALARIES					
Teachers' Salaries		1100	563,732.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	169,962.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			733,694.00	0.00	-100.0%
CLASSIFIED SALARIES					
Instructional Aides' Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	210,971.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	22,249.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	50,800.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			284,020.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	59,412.00	0.00	-100.0%
PERS		3201-3202	31,258.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	10,642.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	40,316.00	0.00	-100.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	32,057.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			173,685.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,687.00	0.00	-100.0%
Books and Other Reference Materials		4200	3,631.00	0.00	-100.0%
Materials and Supplies		4300	119,105.00	0.00	-100.0%
Noncapitalized Equipment		4400	4,957.00	0.00	-100.0%
Food		4700	90,485.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			222,865.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	11,744.00	0.00	-100.0%
Dues and Memberships		5300	2,832.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,238.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	104,225.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	115,077.00	0.00	-100.0%
Communications		5900	14,762.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			290,878.00	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	15,133.00	0.00	-100.0%
TOTAL, DEPRECIATION			15,133.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support 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	20,124.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			20,124.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			1,740,399.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00 ^a	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%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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 per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	888,265.00	0.00	-100.0%
2) Federal Revenue		8100-8299	136,067.00	0.00	-100.0%
3) Other State Revenue		8300-8599	407,873.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	638,482.00	0.00	-100.0%
5) TOTAL, REVENUES			2,070,687.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		729,297.00	0.00	-100.0%
2) Instruction - Related Services	2000-2999		310,721.00	0.00	-100.0%
3) Pupil Services	3000-3999		189,827.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,832.00	0.00	-100.0%
8) Plant Services	8000-8999		487,598.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7610-7699	20,124.00	0.00	-100.0%
10) TOTAL, EXPENSES			1,740,399.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			330,288.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			330,288.00	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	(83,010.88)	276,242.12	-432.8%
b) Audit Adjustments		9793	28,965.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(54,045.88)	276,242.12	-611.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			(54,045.88)	276,242.12	-611.1%
2) Ending Net Assets, June 30 (E + F1e)			276,242.12	276,242.12	0.0%
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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			276,242.12		
d) Unappropriated Amount				276,242.12	

<u>Resource</u>	<u>Description</u>	<u>2006-07 Unaudited Actuals</u>	<u>2007-08 Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

Description	2006-07 Unaudited Actuals			2007-08 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	0.00	0.00	0.00	0.00	0.00	0.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2006-07 Unaudited Actuals			2007-08 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students						
14. Adults Enrolled, State Apportioned						
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)	0.00	0.00	0.00	0.00	0.00	0.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY						
20. HIGH SCHOOL						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	0.00	0.00	0.00	0.00	0.00	0.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupil Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupil Hours for 7th & 8th Hours						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660)						
b. All Other Block Grant Funded Charters	186.26	184.86				
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	186.26	184.86	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

Part I - Classroom Units

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

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

- A. Enter the classroom units for Undistributed Goal 0000 for: Other General Administration (Functions 7200-7600), Centralized Data Processing (Function 7700) and Plant Maintenance and Operations (Functions 8100-8400) _____
- B. Enter the classroom units for: Instruction (Functions 1000-1999), Pupil Transportation (Function 3600), Food Services (Function 3700), Community Services (Functions 5000-5999), and Board and Superintendent (Functions 7100-7180) _____
- C. Total classroom units [A plus B] _____ 0.00
- D. Percentage of total classroom units attributable to other general administration, centralized data processing, and plant maintenance & operations [A divided by C] _____ 0.00%

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

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

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

- A. Within funds that are part of the indirect cost rate calculation (funds 01, 11, 12, 13, 19, 57, and 61), did your agency have 2006-07 expenditures that would have been coded to Object 5100 had the code been available? _____ No
- B. If Yes to Line A, enter the amount of 2006-07 expenditures in these funds that would have been coded to Object 5100. (Reminder: Up to \$25,000 of each subagreement may be charged to Object 5800, Professional/Consulting Services and Operating Expenditures. Do not include the \$25,000 per subagreement in this Line B amount if you would have charged it to Object 5800.) _____
- C. If Yes to Line A, enter the approximate number of subagreements represented by the amount in Line B. _____

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

A. Indirect Costs

1	Other General Administration (Functions 7200-7600, Objects 1100-5900 and 7380)	0.00
2	Centralized Data Processing (Goals 0000 and 9000, Function 7700, Objects 1100-5900)	0.00
3	Plant Maintenance & Operations - central administration portion (Functions 8100-8400, Objects 1100-5900 times Item D from Part I Classroom Units)	0.00
4	Facilities Rents & Leases - central administration portion (Function 8700, Objects 1100-5900, times Item D from Part I Classroom Units)	0.00
5	Total Indirect Costs [sum A1 through A4]	0.00
6	Carry-Forward Adjustment [A5 plus 2nd prior year carry-forward adjustment of \$.00, minus (2nd prior year indirect cost rate of 0% times B14)]	0.00
7	Total Adjusted Indirect Costs [A5 plus A6]	0.00

B. Base Costs

1	Instruction (Functions 1000-1999, Objects 1100-5900)	0.00
2	Instruction-Related Services (Functions 2000-2999, Objects 1100-5900)	0.00
3	Pupil Services (Functions 3000-3999, Objects 1100-5900)	0.00
4	Ancillary Services (Functions 4000-4999, Objects 1100-5900)	0.00
5	Community Services (Functions 5000-5999, Objects 1100-5900)	0.00
6	Board and Superintendent (Functions 7100-7180, Objects 1100-5900)	0.00
7	Data Processing Services (Goals 0001-8999, Function 7700, Objects 1100-5900)	0.00
8	Plant Maintenance & Operations - all except central administration portion (Functions 8100-8400, Objects 1100-5900 minus A3)	0.00
9	Facilities Rents & Leases - all except central administration portion (Function 8700, Objects 1100-5900 minus A4)	0.00
10	Adult Education (Fund 11, Objects 1100-5900)	0.00
11	Child Development (Fund 12, Objects 1100-5900)	0.00
12	Cafeteria (Funds 13 and 61, Objects 1100-5900)	0.00
13	Foundation (Funds 19 and 57, Objects 1100-5900)	0.00
14	Total Base Costs [Sum B1 through B13]	0.00

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)

[A5 divided by B14] 0.00%

D. Indirect Cost Rate (Fixed-with-carry-forward rate, for use in 2008-09)

[A7 divided by (B14 minus Part II, Item B)] (Subject to CDE approval) 0.00%

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

Description	Object Codes	State Lottery (Unrestricted) (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery Instructional Materials (Resource 6300)*	Totals
A. REVENUES					
1. Beginning Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	6,440.00		7,691.00	14,131.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		6,440.00	0.00	7,691.00	14,131.00
B. EXPENDITURES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	6,440.00		7,691.00	14,131.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Other Transfers Out	7200-7299	0.00			0.00
9. Direct Support Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. Other Uses	7630-7699	0.00			0.00
12. Total Expenditures (Sum Lines B1 through B11)		6,440.00	0.00	7,691.00	14,131.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00

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

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

Section I - Expenditures	Funds 01, 09, and 62			2006-07 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,740,399.00
B. Less all federal expenditures not allowed for MOE (resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	139,444.00
C. Less state and local expenditures not allowed for MOE: (all resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	15,133.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	20,124.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				35,257.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				1,565,698.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				1,565,698.00

Section II - Expenditures Per ADA		2006-07 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form ADC, Annual ADA column, lines 3, 6, and 26)		184.86
B. Supplemental Instructional Hours converted to ADA (Form ADC, Annual ADA column, lines 21 and 27)	0.00 Divided by 700	0.00
C. Total ADA before adjustments (Lines A plus B)		184.86
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		184.86
F. Expenditures per ADA (Line I.G divided by line II.E)		\$8,469.64
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F. Note: If the prior year MOE was not met, CDE may adjust the prior year base expenditure amounts.)		0.00
1. Adjustments to base expenditures (From Section V)		0.00
2. Adjusted base expenditures (Line A plus line A.1)		0.00
B. Required effort (Line A.2 times 90%)		0.00
C. Current year expenditures (Line I.G and line II.F)		1,565,698.00
D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero)		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2008-09 may be reduced by the lower of the two percentages)		0.00%

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

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Unaudited Actuals
2006-07 Unaudited Actuals
Technical Review Checks

New City
Long Beach Unified

Los Angeles 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

IC-CU-CENTRAL-ADMIN - (W) - Percentage of total classroom units attributable to Other General Administration, Data Processing Services, and Plant Maintenance & Operations is either zero or exceeds 25%. Please adjust your entries in Part I of the Indirect Cost Rate Worksheet (Form ICR) as necessary.
EXCEPTION

Percentage of Classroom Units for Other General Administration, Data Processing Services, and Plant Maintenance & Operations (Part I, Item D) is 0.00%

Explanation: We have no intention to calculate indirect costs.

IC-PCT - (W) - The straight percentage of indirect costs (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate.
EXCEPTION

Total Indirect Costs (Part III, Item A5 on Form ICR)	0.00
Total Base Costs (Part III, Item B14 on Form ICR)	0.00
Percentage of Indirect Costs (Item A5/Item B14)	0.00%

Explanation: Explanation: We have no intention to calculate indirect costs.

IC-ADMIN-NOT-ZERO - (W) - There are no Other General Administration costs reported in Form ICR, Part III, Item A1. Please review your records and make any necessary corrections. EXCEPTION

Other General Administration 0.00

Explanation:Explanation:We have no intention to calculate indirect costs.

IC-BD-SUPT-NOT-ZERO - (W) - There are no Board and Superintendent costs reported in Form ICR, Part III, Item B6. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent 0.00

Explanation:Explanation:We have no intention to calculate indirect costs.

EXPORT CHECKS

Checks Completed.

FSO
Acctg ✓

BUSINESS DEPARTMENT
Office of the Chief Business and Financial Officer
Board Recommendation

For the Chief Business and Financial Officer's Report at Board meeting of September 11, 2007
Note: Submit recommendations by noon on Monday two weeks prior to Board meeting.

GENERAL INFORMATION: (Business Department use only)

BOARD ACTION
9/11/07 EE

RECOMMENDATION:

Authorize filing of the 2006-07 Unaudited Actual Financial Reports (SACS form series) with the Los Angeles County Superintendent of Schools.

Approved: Chief Business and Financial Officer



(Back-up material provided under separate cover)