



# ADOPTED BUDGET 2006/2007

PALM SPRINGS UNIFIED SCHOOL DISTRICT



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

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

Budget available for inspection at:

Public Hearing:

Place: 980 E. Tahquitz Way, Palm Springs  
Date: June 22, 2006

Place: 980 E. Tahquitz Way, Palm Springs  
Date: June 27, 2006  
Time: 06:00 PM

Adoption Date: June 27, 2006

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

Contact person for additional information on the budget reports:

Name: Evelyn Hernandez

Telephone: 760-416-6155

Title: Director of Fiscal Services

E-mail: ehernandez@psusd.us

### Criteria and Standards Review Summary

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

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

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	<u>1,298,021.00</u>
Less: Amount of total liabilities reserved in budget:	\$	<u>1,332,541.00</u>
Estimated accrued but unfunded liabilities:	\$	<u>(34,520.00)</u>

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

\_\_\_\_\_

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

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

Date of Meeting: Jun 27, 2006

For additional information on this certification, please contact:

Name: Curtis Stephan

Title: Risk Manager

Telephone: 760-416-6191

E-mail: cstephan@psusd.us

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2005/06 Estimated Actuals	2006/07 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	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	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		
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness		
53A	Analysis of Restricted Levies		
76A	Changes in Assets & Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets & Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula / Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula / Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
L	Lottery Report	GS	
MYP	Multiyear Projections		G

July 1 Budget (Single Adoption)  
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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2005/06 Estimated Actuals	2006/07 Budget
RL	Revenue Limit Summary	S	S
ROP	Regional Occupational Program		
SEA	Special Education Revenue Allocations		
SEAS	SEA Form Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	General Fund / County School Service Fund	S	S



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals			2006/07 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	112,226,139.00	3,135,139.00	115,361,277.00	121,162,699.00	3,724,661.00	124,887,660.00	8.3%
2) Federal Revenue		8100-8299	144,215.00	21,773,320.00	21,917,535.00	131,949.00	15,862,794.00	15,994,743.00	-27.0%
3) Other State Revenue		8300-8599	9,389,487.00	12,522,141.00	21,911,628.00	8,500,088.00	10,582,789.00	20,082,877.00	-8.3%
4) Other Local Revenue		8600-8799	2,542,279.00	13,857,544.00	16,399,822.00	1,509,297.00	15,772,956.00	17,282,253.00	5.4%
5) TOTAL REVENUES			124,302,119.00	51,288,143.00	175,590,262.00	132,304,333.00	45,943,200.00	178,247,533.00	1.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	65,840,832.00	17,576,060.00	83,416,892.00	71,633,459.00	17,193,601.00	88,827,060.00	6.5%
2) Classified Salaries		2000-2999	14,481,450.00	7,787,597.00	22,279,047.00	14,820,628.00	8,269,052.00	23,109,680.00	3.7%
3) Employee Benefits		3000-3999	27,204,864.00	8,056,240.00	35,261,204.00	29,485,931.00	8,938,723.00	38,424,654.00	9.0%
4) Books and Supplies		4000-4999	4,335,341.00	13,004,526.00	17,339,867.00	2,799,105.00	4,436,855.00	7,235,960.00	-58.3%
5) Services and Other Operating Expenditures		5000-5999	10,263,861.00	10,113,413.00	20,377,304.00	11,184,363.00	8,837,735.00	20,022,116.00	-1.7%
6) Capital Outlay		6000-6999	143,870.00	1,643,083.00	1,986,953.00	269,635.00	0.00	269,635.00	-86.4%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(1,589,110.00)	1,223,024.00	(366,086.00)	(1,345,043.00)	926,916.00	(418,127.00)	14.2%
9) TOTAL EXPENDITURES			120,696,238.00	59,813,943.00	180,510,181.00	126,863,098.00	49,622,882.00	177,485,980.00	-1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,605,881.00	(8,325,800.00)	(4,719,919.00)	3,441,235.00	(2,679,882.00)	761,553.00	-116.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8910-8929	420,000.00	0.00	420,000.00	300,000.00	0.00	300,000.00	-28.6%
b) Transfers Out		7810-7829	74,822.00	827,734.00	902,556.00	189,380.00	800,000.00	989,380.00	9.6%
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	(2,999,444.00)	2,999,444.00	0.00	(3,826,613.00)	3,826,613.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,654,266.00)	2,171,710.00	(482,556.00)	(3,715,993.00)	3,026,613.00	(689,380.00)	42.9%

July 1 Budget (Single Adoption)  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2006/06 Estimated Actuals			2006/07 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			951,615.00	(8,154,090.00)	(5,202,475.00)	(274,758.00)	346,931.00	72,173.00	-101.4%
<b>FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,478,931.00	18,509,628.00	27,988,559.00	10,430,546.00	12,757,965.00	23,188,511.00	-17.2%
b) Audit Adjustments		9793	0.00	402,427.00	402,427.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,478,931.00	18,912,055.00	28,390,986.00	10,430,546.00	12,757,965.00	23,188,511.00	-18.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,478,931.00	18,912,055.00	28,390,986.00	10,430,546.00	12,757,965.00	23,188,511.00	-18.3%
2) Ending Balance, June 30 (E + F1e)			10,430,546.00	12,757,965.00	23,188,511.00	10,155,788.00	13,104,896.00	23,260,684.00	0.3%
Components of Ending Fund Balance									
a) Reserve for Revolving Cash									
		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
		9712	275,000.00	0.00	275,000.00	275,000.00	0.00	275,000.00	0.0%
		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		9740	0.00	12,757,965.00	12,757,965.00	0.00	13,104,896.00	13,104,896.00	2.7%
b) Designated Amounts									
Designated for Economic Uncertainties									
		9770	8,205,548.00	0.00	8,205,548.00	7,930,788.00	0.00	7,930,788.00	-3.3%
Designated for the Unrealized Gains of Investments and Cash in County Treasury									
		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations									
		9780	1,850,000.00	0.00	1,850,000.00	1,850,000.00	0.00	1,850,000.00	0.0%
c) Undesignated Amount									
		9790	0.00	0.00	0.00				
d) Unappropriated Amount									
		9790				0.00	0.00	0.00	

July 1 Budget (Single Adoption)  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2006/06 Estimated Actuals			2006/07 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	10,430,546.00	12,757,965.00	23,188,511.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			10,430,546.00	12,757,965.00	23,188,511.00				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			10,430,546.00	12,757,965.00	23,188,511.00				

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals			2006/07 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	81,102,337.00	0.00	81,102,337.00	90,681,589.00	0.00	90,681,589.00	11.8%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	95,459.00	0.00	95,459.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	502,302.00	0.00	502,302.00	502,302.00	0.00	502,302.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,470.00	0.00	1,470.00	1,470.00	0.00	1,470.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	25,156,805.00	0.00	25,156,805.00	25,156,805.00	0.00	25,156,805.00	0.0%
Unsecured Roll Taxes		8042	1,413,559.00	0.00	1,413,559.00	1,413,559.00	0.00	1,413,559.00	0.0%
Prior Years' Taxes		8043	3,755,321.00	0.00	3,755,321.00	3,755,321.00	0.00	3,755,321.00	0.0%
Supplemental Taxes		8044	2,666,356.00	0.00	2,666,356.00	2,666,356.00	0.00	2,666,356.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest on Delinquent Revenue Limit Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>114,693,609.00</b>	<b>0.00</b>	<b>114,693,609.00</b>	<b>124,177,402.00</b>	<b>0.00</b>	<b>124,177,402.00</b>	<b>8.3%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(3,135,138.00)		(3,135,138.00)	(3,724,661.00)		(3,724,661.00)	18.8%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		3,135,138.00	3,135,138.00		3,724,661.00	3,724,661.00	18.8%
ROCFP Apprentice Hours Transfer	8350	8091		0.00	0.00		0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	667,668.00	0.00	667,668.00	710,258.00	0.00	710,258.00	6.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>112,226,139.00</b>	<b>3,135,138.00</b>	<b>115,361,277.00</b>	<b>121,162,999.00</b>	<b>3,724,661.00</b>	<b>124,887,660.00</b>	<b>8.3%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,714,354.00	2,714,354.00	0.00	2,709,420.00	2,709,420.00	-0.2%
Special Education Discretionary Grants		8182	0.00	323,997.00	323,997.00	0.00	227,493.00	227,493.00	-29.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	1,949.00	0.00	1,949.00	1,949.00	0.00	1,949.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,894,831.00	1,894,831.00	0.00	1,592,439.00	1,592,439.00	-6.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/ASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		15,738,802.00	15,738,802.00		10,544,374.00	10,544,374.00	-33.0%
Vocational and Applied Technology Education	3500-3699	8290		197,620.00	197,620.00		189,378.00	189,378.00	-4.2%
Safe and Drug Free Schools	3700-3799	8290		176,863.00	176,863.00		149,740.00	149,740.00	-15.3%
JTPA / WIA	5600-5825	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	142,266.00	928,853.00	1,089,119.00	130,000.00	449,950.00	579,950.00	-45.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>144,215.00</b>	<b>21,773,320.00</b>	<b>21,917,535.00</b>	<b>131,949.00</b>	<b>15,862,794.00</b>	<b>15,994,743.00</b>	<b>-27.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals			2006/07 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
RDC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		179,083.00	179,083.00		189,664.00	189,664.00	5.9%
Home-to-School Transportation	7230-7235	8311		1,510,376.00	1,510,376.00		1,599,790.00	1,599,790.00	5.9%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		2,480,226.00	2,480,226.00		2,627,055.00	2,627,055.00	5.9%
Spec. Ed. Transportation	7240	8311		834,756.00	834,756.00		990,094.00	990,094.00	5.9%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	282,800.00	0.00	282,800.00	250,000.00	0.00	250,000.00	-11.8%
Class Size Reduction, K-3		8434	5,565,165.00	0.00	5,565,165.00	5,894,823.00	0.00	5,894,823.00	5.9%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	240,275.00	0.00	240,275.00	350,000.00	0.00	350,000.00	45.7%
State Lottery Revenue		8560	2,841,677.00	603,552.00	3,445,229.00	2,783,490.00	565,750.00	3,349,240.00	-2.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Demo Program, Reading & Math	7050	8590		0.00	0.00		0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170, 7180	8590		1,522,389.00	1,522,389.00		1,324,689.00	1,324,689.00	-13.0%
Staff Development	7292, 7294, 7295, 7305, 7315	8590		278,750.00	278,750.00		0.00	0.00	-100.0%
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		52,138.00	52,138.00		33,556.00	33,556.00	-35.6%
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	7380	8590		41,290.00	41,290.00		43,734.00	43,734.00	5.9%
School Community Violence Prevention Grant	7381	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		0.00	0.00		0.00	0.00	0.0%
Professional Development Block Grant	7393	8590		1,010,564.00	1,010,564.00		1,000,000.00	1,000,000.00	-1.0%
Targeted Instructional Improvement Block Grant	7394	8590		111,668.00	111,668.00		118,279.00	118,279.00	5.9%
School and Library Improvement Block Grant	7395	8590		1,299,237.00	1,299,237.00		1,376,152.00	1,376,152.00	5.9%
All Other State Revenue	All Other	8590	459,570.00	2,498,132.00	2,957,702.00	221,975.00	714,026.00	936,001.00	-68.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,389,487.00</b>	<b>12,522,141.00</b>	<b>21,911,628.00</b>	<b>9,500,988.00</b>	<b>10,582,789.00</b>	<b>20,082,877.00</b>	<b>-8.3%</b>

July 1 Budget (Single Adoption)  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals			2006/07 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	4,920,136.00	4,920,136.00	0.00	4,995,728.00	4,995,728.00	
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8628	0.00	0.00	0.00	0.00	0.00	0.00	
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	
Leases and Rentals		8650	379,500.00	0.00	379,500.00	0.00	0.00	0.00	
Interest		8660	1,300,000.00	0.00	1,300,000.00	1,000,000.00	0.00	1,000,000.00	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	
Interagency Services	All Other	8677	284,341.00	230,558.00	514,900.00	449,297.00	181,800.00	631,097.00	
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Fees and Contracts		8689	76,919.00	0.00	76,919.00	0.00	0.00	0.00	
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Local Revenue		8699	501,518.00	46,400.00	547,918.00	60,000.00	60,000.00	60,000.00	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes		8780	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers Of Apportionments									
Special Education SELPA Transfers									
From Districts	6500	8791		0.00	0.00		0.00	0.00	
From County Offices	6500	8792		8,680,449.00	8,680,449.00		10,595,428.00	10,595,428.00	
From JPAs	6500	8793		0.00	0.00		0.00	0.00	
ROC/P Transfers									
From Districts	6350, 6360	8791		0.00	0.00		0.00	0.00	
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	
Other Transfers of Apportionments									
From Districts	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Transfers In From All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,542,278.00</b>	<b>13,857,544.00</b>	<b>16,399,822.00</b>	<b>1,509,297.00</b>	<b>15,772,956.00</b>	<b>17,282,253.00</b>	
<b>TOTAL, REVENUES</b>			<b>124,302,119.00</b>	<b>51,288,143.00</b>	<b>175,590,262.00</b>	<b>132,304,333.00</b>	<b>45,943,200.00</b>	<b>178,247,533.00</b>	

Description	Resource Codes	Object Codes	2006/06 Estimated Actuals			2006/07 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Teachers' Salaries		1100	57,729,482.00	12,542,827.00	70,272,319.00	82,576,847.00	11,257,300.00	73,833,947.00	5.1%
Certificated Pupil Support Salaries		1200	2,544,668.00	1,177,258.00	3,721,926.00	2,810,846.00	1,577,862.00	4,388,708.00	17.6%
Certificated Supervisors' and Administrators' Salaries		1300	5,401,396.00	1,272,859.00	6,674,055.00	5,984,814.00	1,472,676.00	7,457,490.00	11.7%
Other Certificated Salaries		1900	165,278.00	2,583,316.00	2,748,592.00	281,152.00	2,885,783.00	3,146,915.00	14.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>65,840,832.00</b>	<b>17,578,060.00</b>	<b>83,418,892.00</b>	<b>71,633,459.00</b>	<b>17,193,601.00</b>	<b>88,827,060.00</b>	<b>6.5%</b>
<b>CLASSIFIED SALARIES</b>									
Instructional Aides' Salaries		2100	231,350.00	3,868,153.00	4,099,503.00	244,404.00	4,356,222.00	4,600,626.00	12.2%
Classified Support Salaries		2200	5,069,936.00	2,362,304.00	8,232,240.00	5,858,531.00	2,502,941.00	8,361,472.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	1,607,863.00	186,572.00	1,794,435.00	1,705,215.00	248,255.00	1,953,470.00	8.9%
Clertical, Technical and Office Salaries		2400	6,284,851.00	1,137,034.00	7,401,985.00	6,460,481.00	1,141,398.00	7,601,877.00	2.7%
Other Classified Salaries		2900	507,350.00	243,534.00	750,884.00	551,997.00	40,238.00	592,235.00	-21.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>14,481,450.00</b>	<b>7,797,597.00</b>	<b>22,279,047.00</b>	<b>14,820,628.00</b>	<b>8,289,052.00</b>	<b>23,109,680.00</b>	<b>3.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	5,293,679.00	1,446,689.00	6,740,368.00	5,701,328.00	1,368,262.00	7,069,590.00	4.9%
PERS		3201-3202	1,752,659.00	852,768.00	2,605,427.00	1,798,700.00	1,069,584.00	2,868,284.00	10.1%
QASDI/Medicare/Alternative		3301-3302	2,052,950.00	859,253.00	2,912,203.00	2,185,722.00	888,362.00	3,054,084.00	4.9%
Health and Welfare Benefits		3401-3402	14,984,237.00	4,082,185.00	19,066,432.00	16,663,983.00	4,837,878.00	21,501,861.00	12.8%
Unemployment Insurance		3501-3502	360,269.00	128,453.00	488,722.00	43,225.00	12,756.00	55,981.00	-88.5%
Workers' Compensation		3601-3602	1,800,717.00	524,159.00	2,124,876.00	1,944,856.00	573,231.00	2,518,087.00	18.5%
Retiree Benefits		3701-3702	0.00	0.00	0.00	12,477.00	0.00	12,477.00	New
PERS Reduction		3801-3802	413,867.00	161,730.00	575,597.00	421,706.00	188,650.00	610,356.00	6.1%
Other Employee Benefits		3901-3902	746,566.00	993.00	747,579.00	733,936.00	0.00	733,936.00	-1.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>27,204,964.00</b>	<b>8,058,240.00</b>	<b>35,263,204.00</b>	<b>29,485,931.00</b>	<b>8,938,723.00</b>	<b>38,424,654.00</b>	<b>9.0%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	719.00	2,938,732.00	2,939,451.00	0.00	1,890,439.00	1,890,439.00	-35.7%
Books and Other Reference Materials		4200	41,454.00	101,089.00	142,543.00	37,993.00	66,670.00	104,663.00	-28.6%
Materials and Supplies		4300	3,881,885.00	8,384,711.00	12,266,596.00	2,267,165.00	2,391,318.00	4,658,483.00	-62.0%
Noncapitalized Equipment		4400	411,283.00	1,568,832.00	1,980,115.00	493,947.00	72,928.00	566,875.00	-71.4%
Food		4700	0.00	11,162.00	11,162.00	0.00	15,500.00	15,500.00	38.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,335,341.00</b>	<b>13,004,526.00</b>	<b>17,339,867.00</b>	<b>2,799,105.00</b>	<b>4,436,855.00</b>	<b>7,235,960.00</b>	<b>-58.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Travel and Conferences		5200	198,092.00	1,997,719.00	2,195,811.00	167,382.00	1,156,308.00	1,323,690.00	-39.7%
Dues and Memberships		5300	36,397.00	8,942.00	45,339.00	52,653.00	1,250.00	53,903.00	18.9%
Insurance		5400 - 5450	721,692.00	32,400.00	754,092.00	792,000.00	33,000.00	825,000.00	9.4%
Operations and Housekeeping Services		5500	5,114,300.00	19,777.00	5,134,077.00	5,819,300.00	28,756.00	5,848,056.00	13.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,068,133.00	241,111.00	1,309,244.00	1,008,593.00	357,427.00	1,366,020.00	4.5%
Transfers of Direct Costs		5710	(402,364.00)	402,364.00	0.00	(228,959.00)	228,959.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(873.00)	0.00	(873.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,914,599.00	7,410,596.00	10,325,195.00	2,923,424.00	7,033,385.00	9,956,789.00	-3.8%
Communications		5900	815,915.00	504.00	816,419.00	647,990.00	670.00	648,660.00	5.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,263,891.00</b>	<b>10,113,413.00</b>	<b>20,377,304.00</b>	<b>11,184,383.00</b>	<b>8,837,735.00</b>	<b>20,022,118.00</b>	<b>-1.7%</b>

July 1 Budget (Single Adoption)  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals			2006/07 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,417,655.00	1,417,655.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	122,759.00	239,578.00	362,337.00	289,635.00	0.00	289,635.00	-25.6%
Equipment Replacement		6500	21,111.00	185,850.00	206,961.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>143,870.00</b>	<b>1,843,083.00</b>	<b>1,986,953.00</b>	<b>289,635.00</b>	<b>0.00</b>	<b>289,635.00</b>	<b>-86.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>									
Transfers of Indirect Costs		7310	(1,223,024.00)	1,223,024.00	0.00	(926,916.00)	926,916.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(366,086.00)	0.00	(366,086.00)	(418,127.00)	0.00	(418,127.00)	14.2%
Transfers of Direct Support Costs		7370	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>(1,589,110.00)</b>	<b>1,223,024.00</b>	<b>(366,086.00)</b>	<b>(1,345,043.00)</b>	<b>926,916.00</b>	<b>(418,127.00)</b>	<b>14.2%</b>
<b>TOTAL EXPENDITURES</b>			<b>120,696,238.00</b>	<b>59,613,943.00</b>	<b>180,310,181.00</b>	<b>128,863,098.00</b>	<b>48,622,882.00</b>	<b>177,485,980.00</b>	<b>-1.6%</b>



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals			2006/07 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	420,000.00	0.00	420,000.00	300,000.00	0.00	300,000.00	-28.8%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>420,000.00</b>	<b>0.00</b>	<b>420,000.00</b>	<b>300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>-28.8%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	74,822.00	0.00	74,822.00	189,380.00	0.00	189,380.00	153.1%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	827,734.00	827,734.00	0.00	800,000.00	800,000.00	-3.4%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>74,822.00</b>	<b>827,734.00</b>	<b>902,556.00</b>	<b>189,380.00</b>	<b>800,000.00</b>	<b>989,380.00</b>	<b>9.8%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(5,835,731.00)	5,835,731.00	0.00	(6,723,326.00)	6,723,326.00	0.00	0.0%
Contributions from Restricted Revenues		8990	2,836,287.00	(2,836,287.00)	0.00	2,896,713.00	(2,896,713.00)	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		8996	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(2,999,444.00)</b>	<b>2,999,444.00</b>	<b>0.00</b>	<b>(3,826,613.00)</b>	<b>3,826,613.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(2,654,266.00)</b>	<b>2,171,710.00</b>	<b>(482,556.00)</b>	<b>(3,715,993.00)</b>	<b>3,026,613.00</b>	<b>(689,380.00)</b>	<b>42.9%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	645,827.00	536,643.00	-16.9%
2) Federal Revenue		8100-8299	93,675.00	93,675.00	0.0%
3) Other State Revenue		8300-8599	454,163.00	152,412.00	-66.4%
4) Other Local Revenue		8600-8799	92,026.00	82,000.00	-10.9%
5) TOTAL, REVENUES			1,285,691.00	864,730.00	-32.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	428,913.00	417,862.00	-2.6%
2) Classified Salaries		2000-2999	151,807.00	168,990.00	11.3%
3) Employee Benefits		3000-3999	149,530.00	146,217.00	-2.2%
4) Books and Supplies		4000-4999	342,346.00	58,708.00	-82.9%
5) Services and Other Operating Expenditures		5000-5999	27,170.00	29,450.00	8.4%
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	68,143.00	69,178.00	1.5%
9) TOTAL, EXPENDITURES			1,167,909.00	890,405.00	-23.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			117,782.00	(25,675.00)	-121.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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%

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			117,782.00	(25,675.00)	-121.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	217,005.00	334,787.00	54.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			217,005.00	334,787.00	54.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			217,005.00	334,787.00	54.3%
2) Ending Balance, June 30 (E + F1e)			334,787.00	309,112.00	-7.7%
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	325,141.00	299,466.00	-7.9%
Designated for the Unrealized Gains of investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	9,646.00	9,646.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	334,787.00		
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			334,787.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			334,787.00		

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment State Aid - Current Year		8011	536,643.00	536,643.00	0.0%
State Aid - Prior Years		8019	109,184.00	0.00	-100.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL REVENUE LIMIT SOURCES</b>			<b>645,827.00</b>	<b>536,643.00</b>	<b>-16.9%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	16,125.00	16,125.00	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	77,550.00	77,550.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>93,675.00</b>	<b>93,675.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	454,163.00	152,412.00	-66.4%
<b>TOTAL OTHER STATE REVENUE</b>			<b>454,163.00</b>	<b>152,412.00</b>	<b>-66.4%</b>

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	25,000.00	10,000.00	-60.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,026.00	15,000.00	24.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	15,000.00	15,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	40,000.00	42,000.00	5.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>92,026.00</b>	<b>82,000.00</b>	<b>-10.9%</b>
<b>TOTAL, REVENUES</b>			<b>1,285,691.00</b>	<b>864,730.00</b>	<b>-32.7%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Teachers' Salaries		1100	323,805.00	304,031.00	-6.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	105,108.00	113,831.00	8.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>428,913.00</b>	<b>417,862.00</b>	<b>-2.6%</b>
<b>CLASSIFIED SALARIES</b>					
Instructional Aides' Salaries		2100	7,964.00	11,600.00	45.7%
Classified Support Salaries		2200	30,739.00	31,814.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	109,391.00	113,576.00	3.8%
Other Classified Salaries		2900	3,713.00	12,000.00	223.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>151,807.00</b>	<b>168,990.00</b>	<b>11.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	41,472.00	33,650.00	-18.9%
PERS		3201-3202	15,116.00	18,909.00	25.1%
OASDI/Medicare/Alternative		3301-3302	18,842.00	18,156.00	-3.6%
Health and Welfare Benefits		3401-3402	55,132.00	57,914.00	5.0%
Unemployment Insurance		3501-3502	2,742.00	295.00	-89.2%
Workers' Compensation		3601-3602	12,230.00	13,205.00	8.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,996.00	4,088.00	2.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>149,530.00</b>	<b>146,217.00</b>	<b>-2.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	35,745.00	25,000.00	-30.1%
Books and Other Reference Materials		4200	1,615.00	4,900.00	203.4%
Materials and Supplies		4300	304,152.00	28,808.00	-90.5%
Noncapitalized Equipment		4400	834.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>342,346.00</b>	<b>58,708.00</b>	<b>-82.9%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	3,197.00	3,400.00	6.3%
Dues and Memberships		5300	500.00	500.00	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	3,000.00	5,150.00	71.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,726.00	19,350.00	3.3%
Communications		5900	1,747.00	1,050.00	-39.9%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>27,170.00</b>	<b>29,450.00</b>	<b>8.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	68,143.00	69,178.00	1.5%
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>68,143.00</b>	<b>69,178.00</b>	<b>1.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,167,909.00</b>	<b>890,405.00</b>	<b>-23.8%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	215,315.00	203,082.00	-5.7%
3) Other State Revenue		8300-8599	2,084,698.00	1,872,653.00	-10.2%
4) Other Local Revenue		8600-8799	38,655.00	50,626.00	31.0%
5) TOTAL, REVENUES			2,338,668.00	2,126,361.00	-9.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	624,713.00	703,376.00	12.6%
2) Classified Salaries		2000-2999	630,359.00	698,616.00	10.8%
3) Employee Benefits		3000-3999	569,818.00	642,589.00	12.8%
4) Books and Supplies		4000-4999	333,487.00	130,069.00	-61.0%
5) Services and Other Operating Expenditures		5000-5999	266,498.00	98,487.00	-63.0%
6) Capital Outlay		6000-6999	28,000.00	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	31,724.00	42,604.00	34.3%
9) TOTAL, EXPENDITURES			2,484,599.00	2,315,741.00	-6.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(145,931.00)	(189,380.00)	29.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	74,822.00	189,380.00	153.1%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			74,822.00	189,380.00	153.1%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(71,109.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,109.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,109.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			71,109.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1a)			0.00	0.00	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			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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			0.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

July 1 Budget (Single Adoption)  
Child Development Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	215,315.00	203,082.00	-5.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>215,315.00</b>	<b>203,082.00</b>	<b>-5.7%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	715,056.00	705,056.00	-1.4%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	735,601.00	734,635.00	-0.1%
All Other State Revenue	resources except 6055,6056	8590	634,041.00	432,962.00	-31.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,084,698.00</b>	<b>1,872,653.00</b>	<b>-10.2%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,955.00	2,126.00	-46.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	34,700.00	48,500.00	39.8%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>38,655.00</b>	<b>50,626.00</b>	<b>31.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,338,668.00</b>	<b>2,126,361.00</b>	<b>-9.1%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Teachers' Salaries		1100	500,594.00	586,669.00	17.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	50,555.00	40,431.00	-20.0%
Other Certificated Salaries		1900	73,564.00	76,276.00	3.7%
<b>TOTAL CERTIFICATED SALARIES</b>			<b>624,713.00</b>	<b>703,376.00</b>	<b>12.6%</b>
<b>CLASSIFIED SALARIES</b>					
Instructional Aides' Salaries		2100	368,147.00	508,745.00	38.2%
Classified Support Salaries		2200	120,784.00	73,987.00	-38.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	141,428.00	115,884.00	-18.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>630,359.00</b>	<b>698,616.00</b>	<b>10.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	38,854.00	42,646.00	9.8%
PERS		3201-3202	88,435.00	101,556.00	14.8%
OASDI/Medicare/Alternative		3301-3302	71,922.00	75,137.00	4.5%
Health and Welfare Benefits		3401-3402	312,166.00	364,467.00	16.8%
Unemployment Insurance		3501-3502	5,705.00	703.00	-87.7%
Workers' Compensation		3601-3602	27,648.00	31,544.00	14.1%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	25,088.00	26,536.00	5.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>569,818.00</b>	<b>642,589.00</b>	<b>12.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	320,697.00	107,569.00	-66.5%
Noncapitalized Equipment		4400	1,290.00	0.00	-100.0%
Food		4700	11,500.00	22,500.00	95.7%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>333,487.00</b>	<b>130,069.00</b>	<b>-61.0%</b>



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	720.00	2,625.00	264.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,330.00	1,580.00	18.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	197,875.00	31,554.00	-84.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	873.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	63,962.00	62,340.00	-2.5%
Communications		5900	1,738.00	388.00	-77.7%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>266,498.00</b>	<b>98,487.00</b>	<b>-63.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	28,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>28,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

July 1 Budget (Single Adoption)  
Child Development Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	31,724.00	42,604.00	34.3%
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>31,724.00</b>	<b>42,604.00</b>	<b>34.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,484,599.00</b>	<b>2,315,741.00</b>	<b>-6.8%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From General Fund		8911	74,822.00	189,380.00	153.1%
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>74,822.00</b>	<b>189,380.00</b>	<b>153.1%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
<b>(e) TOTAL CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>74,822.00</b>	<b>189,380.00</b>	<b>153.1%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,986,000.00	4,146,000.00	4.0%
3) Other State Revenue		8300-8599	265,885.00	320,000.00	20.4%
4) Other Local Revenue		8600-8799	2,938,000.00	2,910,000.00	-1.0%
5) TOTAL REVENUES			7,189,885.00	7,376,000.00	2.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,288,826.00	2,337,216.00	2.1%
3) Employee Benefits		3000-3999	1,165,823.00	1,283,915.00	10.1%
4) Books and Supplies		4000-4999	3,190,190.00	3,321,464.00	4.1%
5) Services and Other Operating Expenditures		5000-5999	144,656.00	136,570.00	-5.6%
6) Capital Outlay		6000-6999	43,413.00	78,000.00	79.7%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	266,219.00	306,345.00	15.1%
9) TOTAL EXPENDITURES			7,099,127.00	7,463,510.00	5.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			90,758.00	(87,510.00)	-196.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			90,758.00	(87,510.00)	-196.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	668,756.00	759,514.00	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			668,756.00	759,514.00	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			668,756.00	759,514.00	13.6%
2) Ending Balance, June 30 (E + F1e)			759,514.00	672,004.00	-11.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	150,000.00	150,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	609,514.00	522,004.00	-14.4%
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			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	759,514.00		
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	0.00		
10) TOTAL, ASSETS			759,514.00		

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			759,514.00		

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,986,000.00	4,146,000.00	4.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,986,000.00</b>	<b>4,146,000.00</b>	<b>4.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	265,885.00	320,000.00	20.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>265,885.00</b>	<b>320,000.00</b>	<b>20.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,628,000.00	2,600,000.00	-1.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	310,000.00	310,000.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,938,000.00</b>	<b>2,910,000.00</b>	<b>-1.0%</b>
<b>TOTAL, REVENUES</b>			<b>7,189,885.00</b>	<b>7,376,000.00</b>	<b>2.6%</b>



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,996,289.00	2,062,712.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	127,881.00	134,246.00	5.0%
Clerical, Technical and Office Salaries		2400	149,656.00	137,258.00	-8.3%
Other Classified Salaries		2900	13,000.00	3,000.00	-76.9%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>2,286,826.00</b>	<b>2,337,216.00</b>	<b>2.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	243,273.00	264,693.00	8.8%
OASDI/Medicare/Alternative		3301-3302	169,999.00	179,474.00	5.6%
Health and Welfare Benefits		3401-3402	633,451.00	716,714.00	13.1%
Unemployment Insurance		3501-3502	10,269.00	1,168.00	-88.6%
Workers' Compensation		3601-3602	45,644.00	52,588.00	15.2%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	63,187.00	69,278.00	9.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>1,165,823.00</b>	<b>1,283,915.00</b>	<b>10.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	222,436.00	223,000.00	0.3%
Noncapitalized Equipment		4400	23,000.00	3,000.00	-87.0%
Food		4700	2,944,754.00	3,095,464.00	5.1%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>3,190,190.00</b>	<b>3,321,464.00</b>	<b>4.1%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	6,000.00	4,500.00	-25.0%
Dues and Memberships		5300	420.00	500.00	19.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,851.00	8,740.00	11.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	105,825.00	100,600.00	-4.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,355.00	22,030.00	-9.5%
Communications		5900	205.00	200.00	-2.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>144,656.00</b>	<b>136,570.00</b>	<b>-5.6%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	20,700.00	28,000.00	35.3%
Equipment Replacement		6500	22,713.00	50,000.00	120.1%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>43,413.00</b>	<b>78,000.00</b>	<b>79.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	266,219.00	306,345.00	15.1%
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>266,219.00</b>	<b>306,345.00</b>	<b>15.1%</b>
<b>TOTAL EXPENDITURES</b>			<b>7,099,127.00</b>	<b>7,463,510.00</b>	<b>5.1%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

July 1 Budget (Single Adoption)  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	844,793.00	800,000.00	-5.3%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	0.0%
5) TOTAL, REVENUES			869,793.00	825,000.00	-5.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	879,006.00	374,375.00	-57.4%
6) Capital Outlay		6000-6999	944,725.00	245,000.00	-74.1%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,823,731.00	619,375.00	-66.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(953,938.00)	205,625.00	-121.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	827,734.00	800,000.00	-3.4%
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			827,734.00	800,000.00	-3.4%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(126,204.00)	1,005,625.00	-896.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,293,829.00	1,167,625.00	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,293,829.00	1,167,625.00	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			1,293,829.00	1,167,625.00	-9.8%
2) Ending Balance, June 30 (E + F1e)			1,167,625.00	2,173,250.00	86.1%
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	1,167,625.00	2,173,250.00	86.1%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,167,625.00		
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			1,167,625.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,167,625.00		

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Deferred Maintenance Allowance		8540	844,793.00	800,000.00	-5.3%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>844,793.00</b>	<b>800,000.00</b>	<b>-5.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>25,000.00</b>	<b>25,000.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>869,793.00</b>	<b>825,000.00</b>	<b>-5.1%</b>



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	0.00	0.00	0.0%
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	879,006.00	374,375.00	-57.4%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>879,006.00</b>	<b>374,375.00</b>	<b>-57.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	944,725.00	0.00	-100.0%
Equipment		6400	0.00	245,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>944,725.00</b>	<b>245,000.00</b>	<b>-74.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
<b>TOTAL TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,823,731.00</b>	<b>619,375.00</b>	<b>-66.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	827,734.00	800,000.00	-3.4%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>827,734.00</b>	<b>800,000.00</b>	<b>-3.4%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>827,734.00</b>	<b>800,000.00</b>	<b>-3.4%</b>

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	140,000.00	150,000.00	7.1%
5) TOTAL REVENUES			140,000.00	150,000.00	7.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			140,000.00	150,000.00	7.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			140,000.00	150,000.00	7.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,967,090.00	9,107,090.00	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,967,090.00	9,107,090.00	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			8,967,090.00	9,107,090.00	1.6%
2) Ending Balance, June 30 (E + F1e)			9,107,090.00	9,257,090.00	1.6%
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	9,107,090.00	9,257,090.00	1.6%
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			0.00		
d) Unappropriated Amount				0.00	

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,107,090.00		
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			9,107,090.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			9,107,090.00		

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	140,000.00	150,000.00	7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>140,000.00</b>	<b>150,000.00</b>	<b>7.1%</b>
<b>TOTAL, REVENUES</b>			<b>140,000.00</b>	<b>150,000.00</b>	<b>7.1%</b>

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



July 1 Budget (Single Adoption)  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	99,000.00	125,000.00	26.3%
5) TOTAL, REVENUES			99,000.00	125,000.00	26.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			99,000.00	125,000.00	26.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			99,000.00	125,000.00	26.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,858,329.00	2,957,329.00	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,858,329.00	2,957,329.00	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			2,858,329.00	2,957,329.00	3.5%
2) Ending Balance, June 30 (E + F1e)			2,957,329.00	3,082,329.00	4.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	2,957,329.00	3,082,329.00	4.2%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,957,329.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,957,329.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,957,329.00		

July 1 Budget (Single Adoption)  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	99,000.00	125,000.00	26.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>99,000.00</b>	<b>125,000.00</b>	<b>26.3%</b>
<b>TOTAL, REVENUES</b>			<b>99,000.00</b>	<b>125,000.00</b>	<b>26.3%</b>

July 1 Budget (Single Adoption)  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
<b>(c) TOTAL SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
<b>(d) TOTAL USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,017,250.00	700,000.00	-31.2%
5) TOTAL, REVENUES			1,017,250.00	700,000.00	-31.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	339,813.00	40,000.00	-88.2%
6) Capital Outlay		6000-6999	26,532,623.00	82,691,678.00	211.7%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,872,436.00	82,731,678.00	207.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(25,855,186.00)	(82,031,678.00)	217.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	6,000,627.00	0.00	-100.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	80,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			86,000,627.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			60,145,441.00	(82,031,678.00)	-236.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,011,237.00	83,156,678.00	261.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,011,237.00	83,156,678.00	261.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			23,011,237.00	83,156,678.00	261.4%
2) Ending Balance, June 30 (E + F1e)			83,156,678.00	1,125,000.00	-98.6%
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	83,156,678.00	1,125,000.00	-98.6%
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			0.00		
d) Unappropriated Amount				0.00	

July 1 Budget (Single Adoption)  
Building Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	83,156,678.00		
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			83,156,678.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			83,156,678.00		



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

July 1 Budget (Single Adoption)  
Building Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	875,000.00	700,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	142,250.00	0.00	-100.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,017,250.00</b>	<b>700,000.00</b>	<b>-31.2%</b>
<b>TOTAL, REVENUES</b>			<b>1,017,250.00</b>	<b>700,000.00</b>	<b>-31.2%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clenical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASD/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	4,390.00	0.00	-100.0%
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	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	335,423.00	40,000.00	-88.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>339,813.00</b>	<b>40,000.00</b>	<b>-88.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	14,167,367.00	63,325,000.00	347.0%
Land Improvements		6170	29,058.00	1,000,000.00	3341.4%
Buildings and Improvements of Buildings		6200	12,273,728.00	18,366,678.00	49.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	62,470.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>26,532,623.00</b>	<b>82,691,678.00</b>	<b>211.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>26,872,436.00</b>	<b>82,731,678.00</b>	<b>207.9%</b>

July 1 Budget (Single Adoption)  
Building Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	6,000,627.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>6,000,627.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	80,000,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>80,000,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>86,000,627.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,670,221.00	10,265,500.00	-30.0%
5) TOTAL, REVENUES			14,670,221.00	10,265,500.00	-30.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	937,392.00	250,000.00	-73.3%
5) Services and Other Operating Expenditures		5000-5999	2,735,372.00	3,818,346.00	39.6%
6) Capital Outlay		6000-6999	3,110,868.00	12,288,993.00	295.0%
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			6,783,632.00	16,357,339.00	141.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			7,886,589.00	(6,091,839.00)	-177.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	420,000.00	300,000.00	-28.6%
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			(420,000.00)	(300,000.00)	-28.6%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,466,589.00	(6,391,839.00)	-185.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,216,996.00	22,828,589.00	50.0%
b) Audit Adjustments		9793	145,004.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,362,000.00	22,828,589.00	48.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			15,362,000.00	22,828,589.00	48.6%
2) Ending Balance, June 30 (E + F1e)			22,828,589.00	16,436,750.00	-28.0%
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	22,828,589.00	16,436,750.00	-28.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	22,828,589.00		
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			22,828,589.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			22,828,589.00		

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
Unsecured Roll		8615	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
Other		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest		8660	625,225.00	250,500.00	-59.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	14,014,000.00	10,015,000.00	-28.5%
Other Local Revenue All Other Local Revenue					
		8699	30,996.00	0.00	-100.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>14,670,221.00</b>	<b>10,265,500.00</b>	<b>-30.0%</b>
<b>TOTAL, REVENUES</b>			<b>14,670,221.00</b>	<b>10,265,500.00</b>	<b>-30.0%</b>

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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	281,352.00	175,000.00	-37.8%
Noncapitalized Equipment		4400	656,040.00	75,000.00	-88.6%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>937,392.00</b>	<b>250,000.00</b>	<b>-73.3%</b>

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	896,659.00	1,160,596.00	29.4%
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	1,838,713.00	2,657,750.00	44.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,735,372.00</b>	<b>3,818,346.00</b>	<b>39.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	233,540.00	0.00	-100.0%
Land Improvements		6170	182,489.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,113,258.00	12,226,993.00	478.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	575,965.00	31,000.00	-94.6%
Equipment Replacement		6500	5,616.00	31,000.00	452.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,110,868.00</b>	<b>12,288,993.00</b>	<b>295.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,783,632.00</b>	<b>16,357,339.00</b>	<b>141.1%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	420,000.00	300,000.00	-28.6%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>420,000.00</b>	<b>300,000.00</b>	<b>-28.6%</b>

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(420,000.00)</b>	<b>(300,000.00)</b>	<b>-28.6%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,000,908.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			6,000,908.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			6,000,908.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	6,000,908.00	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			(6,000,908.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1a)			0.00	0.00	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			0.00		
d) Unappropriated Amount				0.00	



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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			0.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	6,000,908.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,000,908.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Other Local Revenue</b>					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>6,000,908.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,000,908.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>6,000,908.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(6,000,908.00)</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	900.00	1,000.00	11.1%
5) TOTAL, REVENUES			900.00	1,000.00	11.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			900.00	1,000.00	11.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	281.00	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			281.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,181.00	1,000.00	-15.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,544.00	28,725.00	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,544.00	28,725.00	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			27,544.00	28,725.00	4.3%
2) Ending Balance, June 30 (E + F1e)			28,725.00	29,725.00	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	28,725.00	29,725.00	3.5%
c) Undesignated Amount			0.00		
d) Unappropriated Amount		9790		0.00	



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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	28,725.00		
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			28,725.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)					
			28,725.00		

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	900.00	1,000.00	11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>900.00</b>	<b>1,000.00</b>	<b>11.1%</b>
<b>TOTAL, REVENUES</b>			<b>900.00</b>	<b>1,000.00</b>	<b>11.1%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	281.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>281.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			281.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,295,467.00	2,715,014.00	18.3%
5) TOTAL, REVENUES			2,295,467.00	2,715,014.00	18.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,000.00	2,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,125,500.00	2,525,500.00	18.8%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,127,500.00	2,527,500.00	18.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			167,967.00	187,514.00	11.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			167,967.00	187,514.00	11.6%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	977,060.00	1,145,027.00	17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			977,060.00	1,145,027.00	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets			977,060.00	1,145,027.00	17.2%
2) Ending Net Assets, June 30 (E + F1e)			1,145,027.00	1,332,541.00	16.4%
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	1,145,027.00	1,332,541.00	16.4%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,145,027.00		
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					
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			1,145,027.00		

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Other Postemployment Benefits		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			1,145,027.00		

July 1 Budget (Single Adoption)  
Self-Insurance Fund  
Expenses by Object

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	84,000.00	100,000.00	19.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,211,467.00	2,615,014.00	18.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,295,467.00</b>	<b>2,715,014.00</b>	<b>18.3%</b>
<b>TOTAL, REVENUES</b>			<b>2,295,467.00</b>	<b>2,715,014.00</b>	<b>18.3%</b>

July 1 Budget (Single Adoption)  
Self-Insurance Fund  
Expenses by Object

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	1,000.00	0.0%
Noncapitalized Equipment		4400	1,000.00	1,000.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>2,000.00</b>	<b>2,000.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400 - 5450	200,000.00	200,000.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,825,500.00	2,325,500.00	20.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,125,500.00</b>	<b>2,525,500.00</b>	<b>18.8%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENSES</b>			<b>2,127,500.00</b>	<b>2,527,500.00</b>	<b>18.8%</b>

July 1 Budget (Single Adoption)  
Self-Insurance Fund  
Expenses by Object

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	2005/06 Estimated Actuals			2006/07 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			15,258.60	15,410.00	15,410.00	15,410.00
a. Kindergarten	1,572.85	1,572.85				
b. Grades One through Three	5,156.50	5,156.50				
c. Grades Four through Six	5,153.72	5,153.72				
d. Grades Seven and Eight	3,370.48	3,370.48				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	5.05	5.05				
g. Community Day School						
2. Special Education						
a. Special Day Class	403.59	403.59	403.59	413.00	413.00	413.00
b. Skilled Nursing Facility - E.C. 56836.16						
c. Nonpublic, Nonsectarian Schools - E.C. 56366(a)(7)	2.23	2.23	2.75	2.00	2.00	2.50
d. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - E.C. 56836.16						
3. TOTAL, ELEMENTARY	15,664.42	15,664.42	15,664.94	15,825.00	15,825.00	15,825.50
<b>HIGH SCHOOL</b>						
4. General Education			6,007.75	6,181.00	6,181.00	6,181.00
a. Grades Nine through Twelve	5,621.59	5,621.59				
b. Continuation Education	205.27	205.27				
c. Opportunity Schools and Full-day Opportunity Classes	174.63	174.63				
d. Home and Hospital	6.26	6.26				
e. Community Day School						
5. Special Education						
a. Special Day Class	202.64	202.64	202.64	262.00	262.00	262.00
b. Skilled Nursing Facility - E.C. 56836.16	2.00	2.00	2.00	2.00	2.00	2.00
c. Nonpublic, Nonsectarian Schools - E.C. 56366(a)(7)						
d. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - E.C. 56836.16						
6. TOTAL, HIGH SCHOOL	6,212.39	6,212.39	6,212.39	6,445.00	6,445.00	6,445.00
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools						
a. Elementary	2.50	2.50	2.50			
b. High School	21.11	21.11	21.11	25.00	25.00	25.00
8. Special Education						
a. Special Day Class - Elementary	15.95	15.95	15.95	3.00	3.00	3.00
b. Special Day Class - High School	53.77	53.77	53.77			
c. Nonpublic, Nonsectarian Schools - Elementary	8.95	8.95	8.95	9.00	9.00	9.00
d. Nonpublic, Nonsectarian Schools - High School	6.83	6.83	6.83	7.00	7.00	7.00
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	109.11	109.11	109.11	44.00	44.00	44.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	21,985.92	21,985.92	21,986.44	22,314.00	22,314.00	22,314.50
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

July 1 Budget (Single Adoption)  
Average Daily Attendance

33 67173 0000000  
Form A

Palm Springs Unified  
Riverside County

Description	2005/06 Estimated Actuals			2006/07 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students	3.59	3.59	3.59	4.00	4.00	4.00
14. Adults Enrolled, State Apportioned	195.64	195.64	195.64	220.00	220.00	220.00
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	199.23	199.23	199.23	224.00	224.00	224.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	22,185.15	22,185.15	22,185.67	22,538.00	22,538.00	22,538.50
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY	137,282.00	137,282.00	137,282.00	137,282.00	137,282.00	137,282.00
20. HIGH SCHOOL	142,869.00	142,869.00	142,869.00	142,869.00	142,869.00	142,869.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	280,151.00	280,151.00	280,151.00	280,151.00	280,151.00	280,151.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
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						
<b>CHARTER SCHOOLS</b>						
24. Charters ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts (Only enter ADA for pupils residing in the Unified District)						
b. All Other Block Grant Funded Charters						
25. Charters ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						



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	83,416,892.00	301	852,284.00	303	82,564,608.00	305	417,589.00		307	82,147,019.00	309
2000 - Classified Salaries	22,279,047.00	311	491,273.00	313	21,787,774.00	315	365,575.00		317	21,422,199.00	319
3000 - Employee Benefits (Excluding 3800)	34,685,807.00	321	540,742.00	323	34,145,065.00	325	219,030.00		327	33,926,035.00	329
4000 - Books, Supplies Equip Replace. (6500)	17,546,828.00	331	137,383.00	333	17,409,445.00	335	5,544,821.00		337	11,864,624.00	339
5000 - Services... & (7300) Direct Support	20,011,218.00	341	176,690.00	343	19,834,528.00	345	5,579,029.00		347	14,255,499.00	349
<b>TOTAL</b>					<b>175,741,420.00</b>	<b>365</b>			<b>TOTAL</b>	<b>163,615,376.00</b>	<b>369</b>

Note 1 - In Column 2, report expenditures for the following programs: Nonagency, Community Services, Food Services, Fringe Benefits for Retired Persons, and Facilities Acquisition & Construction.

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

PART II: MINIMUM CLASSROOM COMPENSATION (Function 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per E.C. 41011.....	1100	375
2. Salaries of Instruct. Aides Per E.C. 41011.....	2100	380
3. STRS.....	3101 & 3102	382
4. PERS.....	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.....	3301 & 3302	384
6. Health & Welfare Benefits - Teachers & Aides (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....	3401 & 3402	385
7. Unemployment Insurance for Teachers & Instruct. Aides.....	3501 & 3502	390
8. Workers' Compensation Insurance for Teachers and Instruct. Aides.....	3601 & 3602	392
9. Other Benefits (E.C. 22310).....	3901 & 3902	393
10. SUB - TOTAL Salaries and Benefits (Sum Lines 1 - 9).....		395
11. Less: Teacher and Instruct. Aide Salaries and Benefits deducted in Column 2.....		
12a. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4a.....		396
b. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4b.....		396
13. TOTAL SALARIES AND BENEFITS.....		397
14. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 14 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372.....		58.08%
15. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X').....		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under E.C. 41372 and not exempt under the provisions of E.C. 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high).....	55.00%
2. Percentage spent by this district (Part II, Line 14).....	58.08%
3. Percentage below the minimum (Part III, Line 1 minus Line 2).....	0.00%
4. District's Current Expense of Education (Part I, EDP 369).....	
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00

July 1 Budget (Single Adoption)  
2006/07 Budget  
GENERAL FUND  
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	88,827,060.00	301	938,156.00	303	87,888,904.00	305	382,608.00		307	87,506,296.00	309
2000 - Classified Salaries	23,109,680.00	311	562,310.00	313	22,547,370.00	315	325,836.00		317	22,221,534.00	319
3000 - Employee Benefits (Excluding 3800)	37,814,298.00	321	593,809.00	323	37,220,489.00	325	208,713.00		327	37,011,776.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,235,960.00	331	47,980.00	333	7,187,980.00	335	2,762,096.00		337	4,425,884.00	339
5000 - Services... & (7300) Direct Support	19,603,991.00	341	153,123.00	343	19,450,868.00	345	5,876,387.00		347	13,574,481.00	349
<b>TOTAL</b>					<b>174,295,611.00</b>	<b>365</b>			<b>TOTAL</b>	<b>164,739,971.00</b>	<b>369</b>

Note 1 - In Column 2, report expenditures for the following programs: Nonagency, Community Services, Food Services, Fringe Benefits for Retired Persons, and Facilities Acquisition & Construction.

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

PART II: MINIMUM CLASSROOM COMPENSATION (Function 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per E.C. 41011.	1100	375
2. Salaries of Instruct. Aides Per E.C. 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits - Teachers & Aides (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance for Teachers & Instruct. Aides.	3501 & 3502	390
8. Workers' Compensation Insurance for Teachers and Instruct. Aides.	3601 & 3602	392
9. Other Benefits (E.C. 22310).	3901 & 3902	393
10. SUB - TOTAL Salaries and Benefits (Sum Lines 1 - 9)		395
11. Less: Teacher and Instruct. Aide Salaries and Benefits deducted in Column 2.		
12a. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4a.		396
b. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4b.		396
13. TOTAL SALARIES AND BENEFITS		397
14. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 14 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372.		61.56%
15. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under E.C. 41372 and not exempt under the provisions of E.C. 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 14)	61.56%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education (Part I, EDP 369)	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

July 1 Budget (Single Adoption)  
2005/06 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	State Lottery (Unrestricted) (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery Instructional Materials (Resource 6300)*	Totals
<b>A. REVENUES</b>					
1. Beginning Balance	9791-9795	2,117,215.00		342,718.00	2,459,933.00
2. State Lottery Revenue	8560	2,841,677.00		603,552.00	3,445,229.00
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)		4,958,892.00	0.00	946,270.00	5,905,162.00
<b>B. EXPENDITURES</b>					
1. Certificated Salaries	1000-1999	2,000.00			2,000.00
2. Classified Salaries	2000-2999	79,700.00			79,700.00
3. Employee Benefits	3000-3999	8,336.00			8,336.00
4. Books and Supplies	4000-4999	707,179.00		946,270.00	1,653,449.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,735,698.00			1,735,698.00
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	60,083.00			60,083.00
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)		2,592,996.00	0.00	946,270.00	3,539,266.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	2,365,896.00	0.00	0.00	2,365,896.00

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.

### Palm Springs Unified School District

#### Combined Unrestricted/Restricted Multiyear Budget Projections for FY 2006/07

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Audited Actuals 2002/03	Audited Actuals 2003/04	Audited Actuals 2004-05	Projected 2nd Interim 2005-06	Projected Budget 2006-07	Percent of Change over PY	Projected Budget 2007-08	Percent of Change over PY	Projected Budget 2008-09	Percent of Change over PY				
1	4,744	4,687	4,860	5,131	5,466		5,745		5,901					
2	20,881	21,206	21,591	21,987	22,314		23,270		23,851					
3	99,059,464	99,392,522	104,932,260	112,822,553	122,403,670		130,739,303		137,304,868					
4	2,498,439	1,919,751	2,867,406	2,538,723	2,483,990		1,732,907		1,779,665					
5	101,557,903	101,312,273	107,799,666	115,361,276	124,887,660	6.0%	132,472,210	6.0%	139,084,533	4.9%				
6	12,844,385	12,831,369	15,407,911	21,917,535	15,994,743	-27.0%	16,234,664	1.6%	16,478,184	1.5%				
7	20,075,034	18,777,492	20,667,557	21,911,628	20,082,877	-8.2%	20,914,906	4.1%	21,502,709	2.8%				
8	12,800,059	13,931,211	15,081,018	16,399,822	17,282,253	5.3%	17,541,487	1.5%	17,804,609	1.5%				
9	1,000,000	1,350,000	330,000	420,000	300,000	-27.2%	-	-100.0%	-	ND/ND				
10	148,277,381	148,202,345	158,586,152	176,010,261	176,547,533	0.3%	187,163,267	4.6%	194,870,035	4.1%				
11	64,995,299	73,089,593	73,814,873	82,109,495	87,332,920		89,817,064		93,198,507					
12	-	1,432,832	1,432,832	1,307,397	1,494,140		1,574,420		1,700,373					
13	-	-	-	-	-		-		-					
14	74,912,981	75,943,004	75,247,705	83,416,892	88,827,060	6.4%	91,391,484	2.8%	94,898,881	3.8%				
15	17,960,571	19,578,653	20,725,177	22,083,176	22,910,545		23,109,680		23,910,143					
16	-	200,373	306,290	195,871	199,135		235,876		254,746					
17	20,579,497	19,358,560	20,504,020	22,279,047	23,109,680	3.7%	23,345,556	1.0%	24,164,888	3.5%				
18	27,018,605	29,575,882	31,109,337	35,261,204	38,424,654	8.9%	40,334,651	4.9%	43,010,916	6.6%				
19	7,476,141	8,875,429	8,020,273	17,339,967	7,235,960	-58.2%	7,576,050	4.7%	7,930,603	4.6%				
20	15,050,557	13,838,409	14,500,769	20,377,304	20,022,118	-1.7%	21,120,416	4.0%	22,571,466	6.9%				
21	1,028,798	631,399	718,538	1,988,953	269,635	-86.3%	282,308	4.7%	639,930	126.6%				
22	18,136	20,360	14,849	15,000	15,000	0.0%	15,000	0.0%	15,000	0.0%				
23	(377,058)	(417,898)	(408,616)	(366,085)	(418,127)	14.2%	(437,779)	4.7%	(449,599)	2.7%				
24	21,445	-	2,014,722	502,556	989,380	9.2%	1,037,600	6.7%	2,360,215	28.4%				
25	145,729,102	144,825,155	151,721,597	181,212,737	178,475,360	-1.5%	185,465,285	3.0%	195,142,302	5.2%				
26	2,548,279	3,377,190	6,964,555	(5,202,476)	72,173	-174.7%	1,697,983	222.6%	(272,266)	-118.0%				
27	15,098,535	17,646,815	21,024,004	27,988,559	23,188,510	-17.5%	23,260,683	0.3%	24,958,665	7.3%				
28	-	(1)	-	402,427	-		-		-					
29	15,098,535	17,646,814	21,024,004	28,390,986	23,188,510	-18.2%	23,260,683	0.3%	24,958,665	7.3%				
30	17,646,814	21,024,004	27,988,559	23,188,510	23,260,683	0.3%	24,958,665	7.3%	24,686,399	-1.0%				
31	100,000	100,000	100,000	100,000	100,000		100,000		100,000					
32	230,989	226,886	194,707	275,000	275,000		275,000		275,000					
33	3,594,661	4,214,359	7,000,201	975,640	548,556		-		-					
34	3,612,700	3,671,574	5,762,398	7,669,650	6,650,002		7,083,425		6,493,597					
35	-	645,244	1,193,323	515,896	280,786		1,329,157		1,329,157					
36	-	-	1,358,503	-	-		-		-					
37	20,000	20,000	20,000	20,000	20,000		-		-					
38	1,012,069	1,143,570	850,000	1,850,000	1,850,000		1,850,000		1,850,000					
39	6,913,137	9,362,460	11,509,427	11,782,325	12,556,340		13,321,084		13,636,646					
40	2,163,239	1,639,911	-	-	1,000,000		1,000,000		1,000,000					
41	4,371,873	4,344,755	4,551,648	5,436,382	5,354,281		5,563,959		5,854,269					
42	252,896	470,389	2,060,750	2,769,164	1,576,527		2,848,623		1,968,485					
43	8,843,900	7,523,860	8,967,090	9,107,090	10,432,090		10,432,090		12,182,090					

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Palm Springs Unified School District													
Combined Unrestricted Multiyear Budget Projections for FY 2006/07													
		Audited Actuals 2002-03	Audited Actuals 2003-04	Audited Actuals 2004-05	Percent of Change over FY	Estimated Actuals 2005-06	Percent of Change over FY	Proposed Budget 2006-07	Percent of Change over FY	Projected Budget 2007-08	Percent of Change over FY	Projected Budget 2008-09	Percent of Change over FY
4	Revenue Limit												
9	a Base RL per ADA	4,744	4,687	4,660		5,131		5,486		5,745		5,901	
10	b Revenue Limit ADA	20,881	21,206	21,591		22,314		22,314		23,851		23,851	
11	c Total Base Revenue Limit	99,059,464	99,392,522	104,932,260		112,622,553		122,403,670		130,739,303		137,304,868	
12	d Other Revenue Limit	2,498,439	1,919,751	2,867,406		2,538,724		2,483,990		1,732,907		1,779,665	
13	e Plus: Other Adjustments (PY)												
14	f Revenue Limit Transfers	(3,061,908)	(2,749,312)	(2,870,421)		(3,135,138)		(3,724,661)		(3,986,690)		(4,201,163)	
15	g Total Adj. Revenue Limit	98,495,995	98,562,961	104,929,245	6.0%	112,226,139	6.9%	121,162,999	7.9%	128,485,520	6.8%	134,863,370	4.9%
16	Federal	133,188	149,457	184,727	20.6%	144,215	-1.9%	131,849	-8.5%	133,928	1.9%	135,937	1.5%
17	State	9,808,746	9,311,044	9,290,358	-0.2%	9,389,487	1.0%	9,500,088	1.1%	9,823,091	3.4%	10,098,138	2.8%
18	Local	2,121,604	2,253,624	2,633,741	15.0%	2,542,278	-3.7%	1,509,297	-40.6%	1,531,936	1.5%	1,554,916	1.5%
19	Transfers In & Other Sources	(3,330,197)	(1,285,145)	(2,207,140)	71.7%	(2,579,444)	16.0%	(3,526,613)	39.7%	(3,692,364)	4.7%	(3,792,058)	2.7%
20	Total Revenues	107,229,336	108,991,941	114,830,931	5.3%	121,722,675	6.0%	128,777,720	5.5%	136,282,112	5.8%	142,880,303	4.8%
21													
22													
23	Certificated Salaries												
24	a Base Salaries	61,622,751	61,286,568	60,786,909		64,747,824		70,380,098		72,623,463		75,746,731	
25	b Step and Column Adjustment	-	1,245,952	1,245,952		1,093,008		1,253,361		1,316,244		1,421,544	
26	c Cost-of-Living Adjustment	-	-	-		-		-		-		-	
27	d Other Adjustments	-	-	-		-		-		-		-	
28	e Total Certificated Salaries	61,622,751	62,532,520	62,032,861	-0.8%	65,840,832	6.1%	71,633,459	8.8%	73,939,707	3.2%	77,168,274	4.3%
29	Classified Salaries												
30	a Base Salaries	13,448,178	12,388,264	13,425,340		14,355,493		14,702,963		14,820,628		15,536,897	
31	b Step and Column Adjustment	-	119,410	119,410		125,957		117,665		151,682		163,817	
32	c Cost-of-Living Adjustment	-	-	-		-		-		-		-	
33	d Other Adjustments	-	-	-		-		-		-		-	
34	e Total Classified Salaries	13,448,178	12,507,674	13,544,750	0.2%	14,481,450	6.2%	14,820,628	2.3%	14,972,310	1.0%	15,700,715	4.8%
35	Benefits	21,228,952	23,257,357	24,898,121	6.0%	27,204,964	10.5%	29,485,931	8.3%	31,201,283	6.2%	33,664,181	7.5%
36	Books & Supplies	2,516,747	2,719,397	3,174,114	16.7%	4,335,241	36.9%	2,799,105	-35.4%	2,930,663	4.7%	3,159,791	7.8%
37	Contracts & Services	9,702,030	8,522,832	8,616,712	1.0%	10,269,891	19.1%	11,184,363	8.9%	11,867,307	6.1%	13,068,523	10.1%
38	Capital Outlay	346,474	351,063	382,532	0.9%	433,870	12.3%	269,535	-37.4%	282,308	4.7%	639,930	125.6%
39	Other Outgo	18,136	20,360	14,849	-27.0%	15,000	10.2%	15,000	0.0%	15,000	0.0%	15,000	0.0%
40	Support Costs	(1,197,076)	(1,161,780)	(1,172,936)	0.9%	(1,589,110)	-35.4%	(1,345,043)	15.4%	(1,408,260)	4.7%	(1,446,283)	2.7%
41	Transfers Out & Other Uses	21,445	-	1,442,511		74,922	-98.1%	189,380	153.1%	1,000,000	428.0%	1,500,000	50.0%
42	Total Expenditures	107,707,637	108,749,423	112,733,514	3.6%	120,771,060	7.1%	129,052,478	6.8%	134,800,318	4.5%	143,470,131	6.4%
43	Net Increase (Decrease) to Fund	(478,301)	242,518	2,097,417	-76.0%	951,615	-41.0%	(274,750)	-129.0%	1,481,794	-428.31%	(589,828)	-139.81%
46	Beginning Balance, July 1	7,617,298	7,138,997	7,381,514	3.0%	9,478,931	28.41%	10,430,546	10.04%	10,155,788	-2.6%	11,637,562	14.59%
47	Audit Adjust or Restatements	-	(1)	-		-		-		-		-	
48	Net Beginning Balance, July 1	7,617,298	7,138,996	7,381,514	3.0%	9,478,931	28.01%	10,430,546	10.04%	10,155,788	-2.6%	11,637,562	14.59%
49	Ending Balance, June 30	7,138,997	7,381,514	9,478,931	28.11%	10,430,546	10.04%	10,155,788	7.11%	11,637,582	11.63%	11,047,754	-5.1%
50	Reserve Amounts:												
51	Revolving Cash	100,000	100,000	100,000		100,000		100,000		100,000		100,000	
52	Stones	230,989	226,886	194,707		275,000		275,000		275,000		275,000	
53	Legally Restricted												
54	Designated for Economic Uncert.	3,612,700	3,671,574	5,762,398		7,689,650		6,650,002		7,063,425		6,493,597	
55	Designated for Econ Uncert-Lottery	-	645,244	1,193,323		515,896		280,786		1,329,157		1,329,157	
56	Designated for Carryover	-	-	1,358,503		-		-		-		-	
57	Designated for Tech 20%	20,000	20,000	20,000		20,000		20,000		20,000		20,000	
58	Designated for Lottery-Other	1,012,069	1,143,570	850,000		1,850,000		1,850,000		1,850,000		1,850,000	
59	Designated for Redevelopment	-	-	-		-		-		-		-	
60	Designated for Enrollment Growth	2,163,239	1,574,240	-		-		-		-		-	
61	3% Reserve Should Be =	4,371,873	4,344,755	4,551,648	4.7%	5,436,382	19.41%	5,354,261	-1.5%	5,563,959	3.9%	5,854,269	5.2%
62	Res. Econ. Uncert. Above/Below 3%	252,896	470,389	2,060,750		2,769,164		1,576,527		2,848,623		1,968,485	
63	Sp Rsv-Other Than Capital Equip	8,843,900	7,523,860	8,967,090		9,107,090		9,257,090		10,432,090		12,182,090	

**Palm Springs Unified School District  
Combined Restricted Multiyear Budget Projections for FY 2006/07**

A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Audited Actuals 2002-03	Audited Actuals 2003-04	Audited Actuals 2004-05	Percent of Change over PY	Estimated Actuals 2005-06	Percent of Change over PY	Proposed Budget 2006-07	Percent of Change over PY	Projected Budget 2007-08	Percent of Change over PY	Projected Budget 2008-09	Percent of Change over PY
8	Revenue Limit	3,061,908	2,749,312	2,870,421	-4.1%	3,135,138	8.2%	3,724,661	18.0%	3,986,690	7.0%	4,201,163	5.3%
9	a Base R/L per ADA	3,061,908	2,749,312	2,870,421	-4.1%	3,135,138	8.2%	3,724,661	18.0%	3,986,690	7.0%	4,201,163	5.3%
10	b Revenue Limit ADA	12,711,197	12,681,912	15,223,184	20.0%	21,773,320	43.0%	15,862,794	-27.1%	16,100,736	1.5%	16,342,247	1.5%
11	c Total Base Revenue Limit	10,266,288	9,466,448	10,777,199	13.6%	12,522,141	16.1%	10,582,789	-15.4%	11,091,815	4.8%	11,404,571	2.8%
12	d Other Revenue Limit	10,678,455	11,677,587	12,447,277	6.5%	13,857,544	11.3%	15,772,956	13.0%	16,009,560	1.5%	16,249,694	1.5%
13	e Plus: Other Adjustments (PY)	4,330,197	2,635,145	2,537,140	-3.7%	2,999,444	16.2%	3,826,613	27.5%	3,692,364	-3.1%	3,792,058	2.7%
14	f Revenue Limit Transfers	41,048,045	39,210,404	43,855,221	11.6%	54,287,587	23.7%	49,769,813	-8.3%	50,881,155	2.2%	51,989,732	2.1%
15	Total R/L Revenues	3,061,908	2,749,312	2,870,421	-4.1%	3,135,138	8.2%	3,724,661	18.0%	3,986,690	7.0%	4,201,163	5.3%
16	Federal	12,711,197	12,681,912	15,223,184	20.0%	21,773,320	43.0%	15,862,794	-27.1%	16,100,736	1.5%	16,342,247	1.5%
17	State	10,266,288	9,466,448	10,777,199	13.6%	12,522,141	16.1%	10,582,789	-15.4%	11,091,815	4.8%	11,404,571	2.8%
18	Local	10,678,455	11,677,587	12,447,277	6.5%	13,857,544	11.3%	15,772,956	13.0%	16,009,560	1.5%	16,249,694	1.5%
19	Transfers In & Other Sources	4,330,197	2,635,145	2,537,140	-3.7%	2,999,444	16.2%	3,826,613	27.5%	3,692,364	-3.1%	3,792,058	2.7%
20	Total Revenues	41,048,045	39,210,404	43,855,221	11.6%	54,287,587	23.7%	49,769,813	-8.3%	50,881,155	2.2%	51,989,732	2.1%
21													
22													
23	Certificated Salaries	13,290,230	13,223,604	13,027,964	-1.4%	17,361,671	31.0%	16,952,822	-2.3%	17,193,601	1.5%	17,451,777	1.5%
24	a Base Salaries	13,290,230	13,223,604	13,027,964	-1.4%	17,361,671	31.0%	16,952,822	-2.3%	17,193,601	1.5%	17,451,777	1.5%
25	b Step and Column Adjustment	186,880	186,880	186,880	0.0%	214,389	14.7%	240,779	12.3%	258,176	7.4%	278,830	9.5%
26	c Cost-of-Living Adjustment												
27	d Other Adjustments	13,290,230	13,410,484	13,214,844	-1.4%	17,576,060	31.0%	17,193,601	-2.1%	17,451,777	1.5%	17,730,607	1.6%
28	e Total Certificated Salaries	13,290,230	13,410,484	13,214,844	-1.4%	17,576,060	31.0%	17,193,601	-2.1%	17,451,777	1.5%	17,730,607	1.6%
29	Classified Salaries	7,131,319	6,769,923	6,873,307	-4.7%	7,727,683	13.3%	8,207,562	6.1%	8,419,329	2.6%	8,633,245	2.6%
30	a Base Salaries	7,131,319	6,769,923	6,873,307	-4.7%	7,727,683	13.3%	8,207,562	6.1%	8,419,329	2.6%	8,633,245	2.6%
31	b Step and Column Adjustment		80,963	80,963	0.0%	69,914	-12.6%	81,470	14.4%	84,193	3.3%	90,929	8.8%
32	c Cost-of-Living Adjustment												
33	d Other Adjustments												
34	e Total Classified Salaries	7,131,319	6,850,886	6,959,270	1.5%	7,797,597	13.0%	8,289,032	6.3%	8,463,522	2.1%	8,734,174	3.2%
35	Benefits	5,789,653	6,318,535	6,411,216	1.4%	8,056,240	25.7%	8,938,713	11.0%	9,133,368	2.1%	9,346,736	2.3%
36	Books & Supplies	4,959,394	3,156,032	4,845,159	55.3%	13,004,526	232.1%	4,436,855	-38.4%	4,645,387	4.7%	4,770,813	2.7%
37	Contracts & Services	5,348,527	5,315,577	5,884,057	10.5%	10,113,413	71.8%	8,837,735	-12.6%	9,253,109	4.7%	9,502,942	2.7%
38	Capital Outlay	682,324	280,336	335,006	19.5%	1,843,083	440.5%		-100.0%		RD/VO		RD/VO
39	Other Outgo										RD/VO		RD/VO
40	Support Costs	820,018	743,882	764,320	2.7%	1,223,024	60.0%	926,916	-24.2%	970,481	4.7%	996,684	2.7%
41	Transfers Out & Other Uses			572,211	RD/VO	827,734	44.0%	800,000	-3.3%	837,600	4.4%	860,215	2.7%
42	Total Expenditures	38,021,465	36,075,732	38,988,083	8.1%	60,441,677	55.0%	49,422,862	-18.2%	50,664,967	2.5%	51,672,171	1.9%
43	Net Increase (Decrease) to Fund	3,026,580	3,134,672	4,867,138	55.2%	(6,154,090)	-208.4%	346,931	-103.6%	216,188	-37.8%	317,562	49.3%
44	Beginning Balance, July 1	7,481,237	10,507,818	13,642,490	29.5%	18,509,628	36.5%	12,757,965	-31.0%	13,104,896	2.7%	13,321,084	1.6%
45	Audit Adjust or Restatements					402,427	2.3%						
46	Net Beginning Balance, July 1	7,481,237	10,507,818	13,642,490	29.5%	18,912,055	36.8%	12,757,965	-32.5%	13,104,896	2.7%	13,321,084	1.6%
47	Ending Balance, June 30	10,507,818	13,642,490	18,509,628	35.9%	12,757,965	-31.0%	13,104,896	2.7%	13,321,084	1.6%	13,638,646	4.0%
48	Reserve Amounts:												
49	Revolving Cash												
50	Stores												
51	Legal Restricted	3,594,681	4,214,359	7,000,201	64.3%	975,640	-8.6%	548,656	-43.0%				
52	Designated for Economic Uncert.												
53	Prepaid Expenditures												
54	Legally Restricted Balances												
55	Designated for State CSR-Kard												
56	Designated for Lottery												
57	Designated for Redevelopment												
58	Designated for Redevelopment Carryover												
59	3% Reserve Should Be =	6,913,137	9,362,460	11,509,427	66.4%	11,782,325	3.7%	12,556,340	7.5%	13,321,084	6.3%	13,638,646	2.3%
60	Reserve Total	6,913,137	9,362,460	11,509,427	66.4%	11,782,325	3.7%	12,556,340	7.5%	13,321,084	6.3%	13,638,646	2.3%
61	Res. Econ. Uncert. Above/Below 3%												
62	Sp Rsv-Other Than Capital Equip												
63	Total	41,048,045	39,210,404	43,855,221	11.6%	54,287,587	23.7%	49,769,813	-8.3%	50,881,155	2.2%	51,989,732	2.1%

Description	Principal Appt. Software Data ID	2005/06 Estimated Actuals	2006/07 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	4,966.51	5,177.51
2. Inflation Increase	0041	211.00	308.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,177.51	5,485.51
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit Per ADA (from Line 4)	0024	5,177.51	5,485.51
b. Revenue Limit ADA	0033	21,987.00	22,314.00
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	113,837,912.37	122,403,670.14
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	858,437.00	929,444.00
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	379,029.00	401,350.00
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	115,075,378.37	123,734,464.14
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor (E.C. Section 42238.146(a)(4))	0281	0.99108	1.00000
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	114,048,905.99	123,734,464.14
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	489,555.00	39,910.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	667,668.00	710,258.00
22. PERS Safety Adjustment	0205		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(178,113.00)	(670,348.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	113,870,792.99	123,064,116.14

Description	Principal Appt. Software Data ID	2005/06 Estimated Actuals	2006/07 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0117	33,495,813.00	33,495,813.00
26. Miscellaneous Funds	0078		
27. Community Redevelopment Funds	0079		
28. Less: Charter Schools In-lieu Taxes	0124		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	33,495,813.00	33,495,813.00
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	80,374,979.99	89,568,303.14
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	544,119.00	234,202.00
33. Core Academic Program	9001	188,916.00	200,210.00
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention and Low STAR Score Programs	9003	1,082,560.00	1,147,278.00
36. Apprenticeship Funding	9006		
37. Community Day School Additional Funding	9007		
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)	---	727,357.00	1,113,286.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with object 8011)	---	81,102,336.99	90,681,589.14
43. Less: Actual Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	81,102,336.99	90,681,589.14



Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund Transfers In 8510-8929	Interfund Transfers Out 7810-7829	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
01 GENERAL FUND								
Expenditure Detail	0.00	(873.00)	0.00	(356,088.00)				
Other Sources/Uses Detail					420,000.00	902,556.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	68,143.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	873.00	0.00	31,724.00	0.00				
Other Sources/Uses Detail					74,822.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	266,219.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					827,734.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					8,000,627.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail					0.00	420,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	8,000,908.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					281.00	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

July 1 Budget (Single Adoption)  
 2005/06 Estimated Actuals  
 SUMMARY OF INTERFUND ACTIVITIES  
 FOR ALL FUNDS

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund Transfers In 8910-8929	Interfund Transfers Out 7810-7829	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 8750	Transfers Out 8750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>873.00</b>	<b>(873.00)</b>	<b>368,086.00</b>	<b>(368,086.00)</b>	<b>7,323,464.00</b>	<b>7,323,464.00</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund Transfers In 8910-8929	Interfund Transfers Out 7810-7829	Due From Other Funds 8310	Due To Other Funds 9810
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(418,127.00)				
Other Sources/Uses Detail					300,000.00	959,380.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	69,178.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	42,604.00	0.00				
Other Sources/Uses Detail					189,380.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	308,345.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					800,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail					0.00	300,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund Transfers In 8810-8829	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>418,127.00</b>	<b>(418,127.00)</b>	<b>1,289,380.00</b>	<b>1,289,380.00</b>		

**PALM SPRINGS UNIFIED SCHOOL DISTRICT**  
**ESTIMATED MONTHLY CASH FLOW**  
**FISCAL YEAR 2006 / 2007 PROJECTIONS**  
**GENERAL FUND**

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
<b>BEGINNING CASH</b>	29,311,433	34,090,614	39,096,098	35,958,108	37,594,492	37,056,877	40,774,500	42,452,262	47,668,947	43,111,543	44,049,228	44,704,349
<b>A. REVENUES</b>												
Revenue Limit	5,451,764	13,096,483	7,614,244	9,294,175	9,569,422	16,891,393	12,894,487	13,133,655	6,689,632	9,178,190	18,180,061	1,072,821
Federal Revenues	17,861	53,004	437,229	2,218,178	1,902,854	336,458	937,000	90,612	226,467	2,621,698	1,011,760	3,663,946
Other State Revenues	0	503,292	951,545	3,483,617	905,441	878,098	2,699,447	4,393,006	1,189,369	2,003,952	880,130	948,501
Other Local Revenues	626,428	1,011,546	1,362,296	884,722	797,530	900,364	621,840	1,212,717	3,337,633	901,474	908,145	3,047,452
<b>TOTAL RECEIPTS</b>	<b>6,095,083</b>	<b>14,682,324</b>	<b>10,358,314</b>	<b>16,860,692</b>	<b>13,269,277</b>	<b>18,106,311</b>	<b>17,192,668</b>	<b>18,639,990</b>	<b>11,465,102</b>	<b>15,729,319</b>	<b>19,990,077</b>	<b>8,724,770</b>
<b>B. EXPENDITURES</b>												
Salaries and Benefits	5,690,778	7,620,690	11,724,945	12,556,523	11,667,740	14,009,716	14,194,723	13,148,479	14,122,990	12,960,353	16,307,567	11,643,008
Supplies, Services & Stores	1,230,860	2,411,767	1,938,566	2,303,284	1,635,674	1,264,968	1,851,113	1,179,267	1,856,009	1,537,129	2,006,570	5,886,418
Capital Outlays - 01, 06	462	1,944	105,605	1,593	0	0	0	0	3,829	0	18,091	44,337
Capital Outlays - Projects	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0	0	0	0	0	0	0
Direct Support / Inv Costs	0	(769)	(2,129)	(3,254)	(569)	(7,728)	(4,322)	(4,939)	(2,006)	0	0	10,940
<b>TOTAL DISBURSEMENTS</b>	<b>6,922,100</b>	<b>10,023,640</b>	<b>13,776,067</b>	<b>14,861,146</b>	<b>13,269,277</b>	<b>15,286,725</b>	<b>16,059,519</b>	<b>14,218,194</b>	<b>16,989,825</b>	<b>13,999,482</b>	<b>18,307,663</b>	<b>17,543,713</b>
<b>C. OTHER SOURCES / TRANSFERS IN</b>												
Other Non-Revenue Transfers In	0	0	0	300,000	0	0	0	0	0	0	0	0
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER USES / TRANSFERS OUT</b>												
Other Non-Expenditure Transfers Out	0	0	18,938	18,938	18,938	18,938	18,938	18,938	18,938	16,508	18,938	18,938
District Match	0	0	0	0	800,000	0	0	0	0	0	0	0
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>0</b>	<b>18,938</b>	<b>18,938</b>	<b>818,938</b>	<b>18,938</b>	<b>18,938</b>	<b>18,938</b>	<b>18,938</b>	<b>16,508</b>	<b>18,938</b>	<b>18,938</b>
<b>TEMPORARY LOANS - YEAR END REPAYMENTS</b>												
Temporary Loan - Adult Ed - In	0	0	0	0	0	0	0	0	0	0	0	200,000
Temporary Loan - Child Care - In	0	0	0	0	0	0	0	0	0	0	0	400,000
Temporary Loan - Food Service - In	0	0	0	0	0	0	0	0	0	0	0	1,000,000
Temporary Loan - Developer Fees - In	0	0	0	0	0	0	0	0	0	0	0	(3,500,000)
Temporary Loan - Retained - In	0	0	0	0	0	0	0	0	0	0	0	(5,500,000)
Temporary Loan - Adult Ed - Out	0	0	0	0	0	0	0	0	0	0	0	(200,000)
Temporary Loan - Child Care - Out	0	0	0	0	0	0	0	0	0	0	0	(400,000)
Temporary Loan - Food Service - Out	0	0	0	0	0	0	0	0	0	0	0	(1,000,000)
Temporary Loan - Developer Fees - Out	0	0	0	0	0	0	0	0	0	0	0	3,500,000
Temporary Loan - Retained - Out	0	0	0	0	0	0	0	0	0	0	0	5,500,000
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>	<b>20,407</b>	<b>651,387</b>	<b>448,000</b>	<b>638,485</b>	<b>282,074</b>	<b>4,136</b>	<b>627,545</b>	<b>741,369</b>	<b>618</b>	<b>100,760</b>	<b>60,969</b>	<b>47,436</b>
<b>E. NET INCREASE/DECREASE</b>	<b>8,563,000</b>	<b>711,270</b>	<b>2,845</b>	<b>10,964</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(9)</b>
Accounts Payable - 9900	2,971,867	967,655	91,664	423,888	0	17,248	67,998	31,562	369	8,969	39,954	481,487
Due To Other Funds - 9810	26,342	30,212	54,761	62,784	0	0	0	0	0	0	0	0
Deferred Revenue - 9650	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>	<b>5,695,228</b>	<b>374,790</b>	<b>302,030</b>	<b>382,766</b>	<b>282,074</b>	<b>(13,112)</b>	<b>589,548</b>	<b>709,627</b>	<b>258</b>	<b>121,791</b>	<b>21,044</b>	<b>(434,062)</b>
<b>E. NET INCREASE/DECREASE</b>	<b>4,773,181</b>	<b>5,005,474</b>	<b>(3,137,990)</b>	<b>1,636,374</b>	<b>(537,505)</b>	<b>3,717,525</b>	<b>1,677,759</b>	<b>5,206,685</b>	<b>(4,547,404)</b>	<b>937,685</b>	<b>655,120</b>	<b>(9,302,960)</b>
County Year-End Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
<b>F. ENDING CASH</b>	<b>34,090,614</b>	<b>39,096,098</b>	<b>39,096,098</b>	<b>37,594,492</b>	<b>37,056,877</b>	<b>40,774,500</b>	<b>42,452,262</b>	<b>47,668,947</b>	<b>43,111,543</b>	<b>44,049,228</b>	<b>44,704,349</b>	<b>29,400,356</b>
(A - B)												

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

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

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

Fiscal Year	Revenue Limit (Funded) ADA Original Budget (Form RL, Line 5b)	Revenue Limit (Funded) ADA Estimated/Unaudited Actuals (Form RL, Line 5b)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2003/04)	21,464.00	21,206.47	1.2%	Not Met
Second Prior Year (2004/05)	21,761.00	21,596.27	0.8%	Met
First Prior Year (2005/06)	22,264.00	21,987.00	1.2%	Not Met
Budget Year (2006/07) (Criterion 4A1, Step 2a)	22,314.00			

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

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

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

Explanation:  
(required if NOT met)

District lost staffing expertise due to catastrophic illness, which required the hiring of consultants to project the enrollment/ADA growth. This caused over statement in projected number subsequently corrected during 1st interim.

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

Explanation:  
(required if NOT met)

Prior to FY 03/04, the District's 5 yr average ADA growth had been 3.8%. The unexpected drop was the result of housing cost increases, which took families to neighboring school district.

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (if Budget is greater than Actual, else N/A)	Status
Third Prior Year (2003/04)	22,650	22,499	0.7%	Met
Second Prior Year (2004/05)	23,191	23,217	N/A	Met
First Prior Year (2005/06)	24,357	23,689	2.7%	Not Met
Budget Year (2006/07)	24,115			

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

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

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

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

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

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

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

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

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

DATA ENTRY All data are extracted or calculated

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual	Historical Ratio of ADA to Enrollment
Third Prior Year (2003/04)	21,061	22,499	93.6%
Second Prior Year (2004/05)	21,462	23,217	92.4%
First Prior Year (2005/06)	21,877	23,689	92.4%
Historical Average Ratio:			92.8%
District's ADA to Enrollment Ratio Standard (historical average ratio plus 0.5%):			93.3%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25)	Enrollment Budget	Ratio of ADA to Enrollment	Status
Budget Year (2006/07)	22,270	24,115	92.3%	Met
1st Subsequent Year (2007/08)	22,715	24,597	92.3%	Met
2nd Subsequent Year (2008/09)	23,226	25,212	92.1%	Met

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

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

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

Explanation:  
(required if NOT met)



**4. CRITERION: Revenue Limit**

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

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

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

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

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

**Projected Revenue Limit**

	Prior Year (2005/06)	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4)	5,177.51	5,485.51	5,744.51	5,900.51
b. Deficit Factor (Form RL, Line 16)	0.99108	1.00000	1.00000	1.00000
c. Funded BRL per ADA (Step 1a times Step 1b)	5,131.33	5,485.51	5,744.51	5,900.51
d. Prior Year Funded BRL per ADA		5,131.33	5,485.51	5,744.51
e. Difference (Step 1c minus Step 1d)		354.18	259.00	156.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		6.9%	4.7%	2.7%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b)	21,987.00	22,314.00	22,759.00	23,270.00
b. Prior Year Revenue Limit (Funded) ADA		21,987.00	22,314.00	22,759.00
c. Difference (Step 2a minus Step 2b)		327.00	445.00	511.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		1.5%	2.0%	2.2%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>				
		8.4%	6.7%	4.9%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		<b>7.4% to 9.4%</b>	<b>5.7% to 7.7%</b>	<b>3.9% to 5.9%</b>

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

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

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

	Prior Year (2005/06)	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Projected local property taxes (Form RL, Lines 25 thru 27)	33,495,813.00	33,495,813.00	36,845,395.00	40,529,935.00
<b>Basic Aid Standard (Percent change over previous year):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2005/06)	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	114,598,150.00	124,177,402.00	132,472,210.00	139,084,533.00
District's Projected Change in Revenue Limit:		8.4%	6.7%	5.0%
Revenue Limit Standard:		7.4% to 9.4%	5.7% to 7.7%	3.9% to 5.9%
Status:		Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Fund 01, Objects 1000-3999)	Total Expenditures (Fund 01, Objects 1000-7499)	
Third Prior Year (2003/04)	124,877,455.60	144,825,154.90	86.2%
Second Prior Year (2004/05)	126,861,061.18	149,706,873.76	84.7%
First Prior Year (2005/06)	140,957,143.00	180,310,181.00	78.2%
	Historical Average Ratio		83.0%
	District's Salaries and Benefits Standard (historical average ratio plus/minus 2%):		81.0% to 85.0%

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

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

Fiscal Year	Budget		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Fund 01, Objects 1000-3999)	Total Expenditures (Fund 01, Objects 1000-7499)		
Budget Year (2006/07)	150,361,394.00	177,485,980.00	84.7%	Met
1st Subsequent Year (2007/08)	155,071,691.00	183,627,685.00	84.4%	Met
2nd Subsequent Year (2008/09)	162,074,685.00	192,782,087.00	84.1%	Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Federal Revenue (Fund 01, Objects 8100-8299)</b>			
First Prior Year (2005/06)	21,917,535.00		
Budget Year (2006/07)	15,994,743.00	-27.0%	Not Met
1st Subsequent Year (2007/08)	16,234,664.00	1.5%	Met
2nd Subsequent Year (2008/09)	16,478,184.00	1.5%	Met
<b>Other State Revenue (Fund 01, Objects 8300-8599)</b>			
First Prior Year (2005/06)	21,911,628.00		
Budget Year (2006/07)	20,082,877.00	-8.3%	Not Met
1st Subsequent Year (2007/08)	20,914,906.00	4.1%	Met
2nd Subsequent Year (2008/09)	21,502,709.00	2.8%	Met
<b>Other Local Revenue (Fund 01, Objects 8600-8799)</b>			
First Prior Year (2005/06)	16,399,822.00		
Budget Year (2006/07)	17,282,253.00	5.4%	Not Met
1st Subsequent Year (2007/08)	17,541,487.00	1.5%	Met
2nd Subsequent Year (2008/09)	17,804,609.00	1.5%	Met
<b>Books and Supplies (Fund 01, Objects 4000-4999)</b>			
First Prior Year (2005/06)	17,339,867.00		
Budget Year (2006/07)	7,235,960.00	-58.3%	Not Met
1st Subsequent Year (2007/08)	7,576,050.00	4.7%	Met
2nd Subsequent Year (2008/09)	7,930,603.00	4.7%	Met
<b>Services and Other Expenditures (Fund 01, Objects 5000-5999)</b>			
First Prior Year (2005/06)	20,377,304.00		
Budget Year (2006/07)	20,022,118.00	-1.7%	Met
1st Subsequent Year (2007/08)	21,120,416.00	5.5%	Not Met
2nd Subsequent Year (2008/09)	22,571,466.00	6.9%	Not Met

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

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

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

Explanation:  
(required if NOT met)

The FY 05/06 estimated amounts for Federal and Other State revenues include current year funding plus the carryover/deferred amounts from the prior fiscal year. The budget year reflects only anticipated revenues for those programs that have been confirmed or official awarded. Categorical programs are added to the budget throughout the year as official documentation is received. The increase in Other Local revenues is primarily due to the increased allocation for the Special Education AB602 funding as projected by the riverside SELPA. Otherwise, the revenues have only been increased by 1.5% in each subsequent fiscal year. Books and Supplies budget for FY 05/06 includes the carryover amounts from prior fiscal year.

**7. CRITERION: Facilities Maintenance**

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

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

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

	Deferred Maintenance Contribution		Status
	Required <sup>1</sup>	Contributed	
Deferred Maintenance	844,793	827,324	Not Met

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

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

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

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

Our contribution of 827,324 plus our 2003-04 calculated carryover of 17,059 is equal to the required 844,793

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?  No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 01, objects 7211-7223 with resources 3300-3499, 6500 and 6510)

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

a. Budgeted Expenditures, Transfers Out, and Uses (Fund 01, objects 1000-7999)	178,475,360.00			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>2</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures, Transfers Out, and Uses	178,475,360.00	5,354,260.80	5,354,261.00	Met

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

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

District's Deficit Spending Standard Percentage Level:

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

DATA ENTRY All data are extracted or calculated.

Fiscal Year	Net Change in Fund Balance (Form 01, Section E)	Total Expenditures, Transfers Out, and Uses (Fund 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
Third Prior Year (2003/04)	3,377,190.09	144,825,154.90	N/A	Met
Second Prior Year (2004/05)	6,964,556.79	151,721,595.05	N/A	Met
First Prior Year (2005/06)	(5,202,475.00)	181,212,737.00	2.9%	Not Met
Budget Year (2006/07)	72,173.00	178,475,360.00		

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

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

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

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

The deficit spending for the 1st prior year is the result of expenses charged against the prior year categorical programs fund balance.

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2003/04)	4,471,026.00	7,138,996.18	N/A	Met
Second Prior Year (2004/05)	5,145,138.00	7,381,513.66	N/A	Met
First Prior Year (2005/06)	7,463,470.00	9,478,931.00	N/A	Met

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

District's Reserve Standard Percentage Level:

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

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

For districts that serve as the AU of a SELPA:

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

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

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

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

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
1. Total Expenditures, Transfers Out, and Uses (Fund 01, objects 1000-7999)	178,475,360.00	185,465,285.00	195,142,302.00
2. Less: Special Education Pass-through (Line A2b, if line A1 is Yes)			
3. Net Expenditures, Transfers Out, and Uses (Line B1 minus line B2)	178,475,360.00	185,465,285.00	195,142,302.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times line B4)	5,354,260.80	5,563,958.55	5,854,269.06
6. Reserve Standard - by Amount (\$50,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of line B5 or line B6)	5,354,260.80	5,563,958.55	5,854,269.06



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

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

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Designated Reserve Amounts (Unrestricted, resources 0000-1999):			
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770)	7,930,788.00	9,412,582.00	8,822,754.00
2. General Fund - Unappropriated Amount (Fund 01, Object 9790)	0.00		
3. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770)	9,257,090.00	11,932,090.00	14,182,090.00
4. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790)	0.00		
5. District's Budgeted Reserves (Lines C1 thru C4)	17,187,878.00	21,344,672.00	23,004,844.00
District's Reserve Standard (Line B7):	5,354,260.00	5,563,958.55	5,854,269.06
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

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

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

1b If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Percentage Range:

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

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

Description / Fiscal Year	Projection	Percent Change	Status
<b>1a Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>			
First Prior Year (2005/06)	(5,835,731.00)		
Budget Year (2006/07)	(6,723,326.00)	15.2%	Not Met
1st Subsequent Year (2007/08)	(7,353,643.00)	9.4%	Met
2nd Subsequent Year (2008/09)	(8,044,313.00)	9.4%	Met
<b>1b Transfers In, General Fund *</b>			
First Prior Year (2005/06)	420,000.00		
Budget Year (2006/07)	300,000.00	-28.6%	Not Met
1st Subsequent Year (2007/08)	0.00	-100.0%	Not Met
2nd Subsequent Year (2008/09)	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>			
First Prior Year (2005/06)	902,556.00		
Budget Year (2006/07)	989,380.00	9.6%	Met
1st Subsequent Year (2007/08)	1,837,600.00	85.7%	Not Met
2nd Subsequent Year (2008/09)	2,360,215.00	28.4%	Not Met

**1d Impact of Capital Projects**

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

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

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

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

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

Explanation:  
(required if NOT met)

The increase represents the ongoing growth of the Special Education program encroachment, the Class Size Reduction program encroachment and the required 3% for the Routine Repair and Maintenance Account.

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

Explanation:  
(required if NOT met)

The FY 05/06 reflects the anticipated 3% contribution for the Developer Fees Fund (25) for the administrative costs. For FY 06/07, a conservative amount has been budgeted in anticipation of a decline in the construction activity. No contribution amounts were projected in the subsequent years for that reason. Activity will be reviewed and update during the interim reporting periods.

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

Explanation:  
(required if NOT met)

Both 1st and 2nd subsequent years include transfers to the Special Reserve for Other Than Capital Projects, \$1,000,000 and \$1,500,000 respectively, for the added costs during the opening of new schools. The District currently projects building five new schools over the next seven years.

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

Project Information:  
(required if YES)

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**S6. Long-term Commitments**

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

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

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

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

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

2. List all new and existing multiyear commitments and required annual debt service amounts.

Type of Commitment	# of Years Remaining	Principal Balance as of July 1, 2006	Prior Year (2005/06) Annual Payment (P & I)	Budget Year (2006/07) Annual Payment (P & I)	1st Subsequent Year (2007/08) Annual Payment (P & I)	2nd Subsequent Year (2008/09) Annual Payment (P & I)
Capital Leases		0				
Fund/Resource/Object:						
Certificates of Participation						
Fund/Resource/Object:						
Other Postemployment Benefits	3	2,193,114	731,038	731,038	731,038	731,038
Fund/Resource/Object:	03-0000-3902					
Supp Early Retirement Program	10	5,000,000	1,182,193	1,178,632	1,228,540	1,278,448
Fund/Resource/Object:	03-0000-370x					
State School Building Loans						
Fund/Resource/Object:						
Compensated Absences	10	674,604	67,460	67,460	67,460	67,460
Fund/Resource/Object:	various					
Other Long-term Commitments:						
Commitment Type:						
Fund/Resource/Object:						
Commitment Type:						
Fund/Resource/Object:						
Total Annual Payments:			1,980,691	1,977,130	2,027,038	2,076,946
Percent Change Over Previous Year:				-0.2%	2.5%	2.5%

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

DATA ENTRY: All data are extracted or calculated.

	Prior Year (2005/06)	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Revenue Limit (Fund 01, Objects 8011, 8020-8089) (Criterion 4B)	114,598,150.00	124,177,402.00	132,472,210.00	139,084,533.00
Percent Change Over Previous Year:		8.4%	6.7%	5.0%
Status:		Met	Met	Met

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

DATA ENTRY: Enter an explanation if Not Met.

1a MET - Percent change in annual payments for long-term commitments does not exceed the percent change in revenues for the budget and two subsequent fiscal years

Explanation:  
(required if NOT met)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Number of retirees receiving benefits	97	92	83
Total annual cost	1,175,678	1,136,941	1,030,635
Percent of total annual cost paid by retiree	0%	9%	17%
Percent of total annual cost paid by employer (100% minus retiree %)	100%	91%	83%

5. Total liability for postemployment benefits

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

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

6. Amount of total liability that is unfunded

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

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

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

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

Workers Compensation

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

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

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
	1,400,000	1,400,000	1,400,000

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

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

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

6. Amount of total liability that is unfunded

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2005/06)	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,173.4	1,192.0	1,212.0	1,232.0

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

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

Yes

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

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

If No, complete questions 6 and 7.

**Negotiations Settled**

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

Apr 12, 2005

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 24, 2005

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

Yes

If Yes, date of budget revision board adoption:

Apr 12, 2005

4. Period covered by the agreement:

Begin Date:  End Date:

5. Salary settlement:

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

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7. Amount included for any tentative salary increases

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

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

Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Yes	Yes	Yes
13,403,252	14,073,415	14,777,086
100%	91%	83%
9.0%	5.0%	5.0%

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

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

Yes		
3,421,462	3,421,462	3,421,462

4.25% increase on salary schedule effective 07-01-06 due to re-opener in 2005/06.

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

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

Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Yes	Yes	Yes
1,421,343	1,492,411	1,611,804
14.0%	5.0%	8.0%

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

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

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

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

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




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

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

	Prior Year (2nd Interim) (2005/06)	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Number of classified (non-management) FTE positions	667.5	676.2	676.2	676.2

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

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

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

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

If No, complete questions 6 and 7.

Negotiations Settled

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

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

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

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

5. Salary settlement:

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

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

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

Negotiations Not Settled

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

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
7. Amount included for any tentative salary increases			

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

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

Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Yes	Yes	Yes
6,216,013	6,526,814	6,853,155
100%	91%	83%
9.0%	5.0%	5.0%

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

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Yes	Yes	Yes
189,450	198,923	214,837
14.0%	5.0%	5.0%

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

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

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

**Classified (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2005/06)	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Number of management, supervisor, and confidential FTE positions	153.0	151.0	151.0	151.0

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

1. Are salary and benefit negotiations settled for the budget year?
- If Yes, complete question 2.
- If No, complete questions 3 and 4.

**Negotiations Settled**

2. Salary settlement:

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	626,945	626,945	626,945
% change in salary schedule from prior year (may enter text, such as "Reopener")	Reopener 4.25%		

**Negotiations Not Settled**

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

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
4. Amount included for any tentative salary increases			

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

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

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,794,171	1,883,880	1,978,074
3. Percent of H&W cost paid by employer	100%	91%	83%
4. Percent projected change in H&W cost over prior year	9.0%	5.0%	5.0%

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	1,100	1,100	1,100
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

**ADDITIONAL FISCAL INDICATORS**

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and budget years? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.5(a)? (If Yes, provide copies to the county office of education)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

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



