

**PALM SPRINGS UNIFIED  
SCHOOL DISTRICT**



**ADOPTED BUDGET**

Fiscal Year  
2005/2006

*State Sacs Report*



ANNUAL BUDGET REPORT:  
July 1, 2005 Single Budget Adoption

(  ) ANNUAL BUDGET REPORT . This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to public hearing by the governing board of the school district. (Pursuant to E.C. 33129 and 42127)

Budget available for inspection at:

Place: 980 E. Tahquitz Way, Palm Springs  
Date: Jun 28, 2005

Public Hearing:

Place: 980 E. Tahquitz Way, Palm Springs  
Date: Jun 28, 2005  
Time: 6:00:00 PM

Adoption Date: Jun 28, 2005

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

For additional information on the budget reports, please contact:

Budget Preparation

Evelyn Hernandez  
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Director of Fiscal Services  
Title  
(760) 416-6155  
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ehernandez@psusd.us  
E-mail Address

Criteria & Standards Review

Evelyn Hernandez  
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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>751,384.00</u>
Less: Amount of total liabilities reserved in budget:	\$	<u>639,561.00</u>
Estimated accrued but unfunded liabilities:	\$	<u>111,823.00</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 \_\_\_\_\_ Date of Meeting: Jun 28, 2005  
Clerk/Secretary of the Governing Board (Original signature required)

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:	
		2004/05 Estimated Actuals	2005/06 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		
L	Lottery Report	GS	
MYP	Multiyear Projections		G

July 1 Budget (Single Adoption)  
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Form TC

San Springs Unified  
San Diego County

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2004/05 Estimated Actuals	2005/06 Budget
	Revenue Limit Summary	S	S
OP	Regional Occupational Program		
A	Special Education Revenue Allocations		
AS	SEA Form Setup (SELPA Selection)		
VA	Summary of Interfund Activities - Actuals	G	
VB	Summary of Interfund Activities - Budget		G
CS	General Fund / County School Service Fund	S	S
CS	Adult Education Fund	GS	GS
CS	Child Development Fund	GS	GS
CS	Cafeteria Special Revenue Fund	GS	GS
CS	Deferred Maintenance Fund	GS	GS
CS	Pupil Transportation Equipment Fund		
CS	School Bus Emissions Reduction Fund		
CS	Cafeteria Enterprise Fund		
CS	Other Enterprise Fund		

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

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals			2005/06 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	104,812,852.00	2,750,768.00	107,563,620.00	112,274,345.00	3,224,968.00	115,499,313.00	7.4%
2) Federal Revenue		8100-8299	137,000.00	18,817,263.00	18,954,263.00	130,000.00	14,532,494.00	14,662,494.00	-22.6%
3) Other State Revenue		8300-8599	9,101,756.00	11,763,292.00	20,865,048.00	8,711,720.00	10,438,475.00	19,150,195.00	-8.2%
4) Other Local Revenue		8600-8799	2,295,674.00	12,461,343.00	14,757,017.00	1,233,841.00	13,427,052.00	14,660,893.00	-0.7%
<b>5) TOTAL REVENUES</b>			<b>116,347,282.00</b>	<b>45,792,666.00</b>	<b>162,139,948.00</b>	<b>122,349,906.00</b>	<b>41,622,989.00</b>	<b>163,972,895.00</b>	<b>1.1%</b>
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	61,932,792.00	15,321,952.00	77,254,744.00	65,948,144.00	14,160,832.00	80,108,976.00	3.7%
2) Classified Salaries		2000-2999	13,703,395.00	7,351,837.00	21,055,232.00	14,121,337.00	7,527,105.00	21,648,442.00	2.8%
3) Employee Benefits		3000-3999	25,323,310.00	7,066,715.00	32,390,025.00	28,531,933.00	7,682,076.00	36,214,009.00	11.8%
4) Books and Supplies		4000-4999	4,577,457.00	10,312,812.00	14,890,269.00	2,464,577.00	4,185,490.00	6,650,067.00	-55.3%
5) Services and Other Operating Expenditures		5000-5999	8,847,533.00	8,644,779.00	17,492,312.00	9,125,684.00	8,724,149.00	17,849,833.00	2.0%
6) Capital Outlay		6000-6999	385,998.00	401,037.00	787,035.00	221,250.00	1,190,000.00	1,411,250.00	79.3%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	14,850.00	0.00	14,850.00	15,000.00	0.00	15,000.00	1.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(1,853,148.00)	1,240,102.00	(613,046.00)	(1,082,516.00)	658,135.00	(424,381.00)	2.7%
<b>9) TOTAL EXPENDITURES</b>			<b>113,132,187.00</b>	<b>50,339,234.00</b>	<b>163,471,421.00</b>	<b>119,345,409.00</b>	<b>44,127,787.00</b>	<b>163,473,196.00</b>	<b>0.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>3,215,095.00</b>	<b>(4,546,568.00)</b>	<b>(1,331,473.00)</b>	<b>3,004,497.00</b>	<b>(2,504,798.00)</b>	<b>499,699.00</b>	<b>-137.5%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8910-8929	330,000.00	0.00	330,000.00	225,000.00	0.00	225,000.00	-31.8%
b) Transfers Out		7610-7629	0.00	572,211.00	572,211.00	0.00	500,000.00	500,000.00	-12.6%
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	(3,463,140.00)	3,463,140.00	0.00	(3,658,881.00)	3,658,881.00	0.00	0.0%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>(3,133,140.00)</b>	<b>2,890,929.00</b>	<b>(242,211.00)</b>	<b>(3,433,881.00)</b>	<b>3,158,881.00</b>	<b>(275,000.00)</b>	<b>13.5%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals			2005/06 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>			81,955.00	(1,655,639.00)	(1,573,684.00)	(429,384.00)	654,083.00	224,699.00	-114.3%
<b>FUND BALANCE, RESERVES</b>									
<b>1) Beginning Fund Balance</b>									
a) As of July 1 - Unaudited		9791	7,381,515.00	13,642,490.00	21,024,005.00	7,463,470.00	11,986,851.00	19,450,321.00	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,381,515.00	13,642,490.00	21,024,005.00	7,463,470.00	11,986,851.00	19,450,321.00	-7.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,381,515.00	13,642,490.00	21,024,005.00	7,463,470.00	11,986,851.00	19,450,321.00	-7.5%
<b>2) Ending Balance, June 30 (E + F1e)</b>			7,463,470.00	11,986,851.00	19,450,321.00	7,034,086.00	12,640,934.00	19,675,020.00	1.2%
<b>Components of Ending Fund Balance</b>									
<b>a) Reserve for</b>									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	226,886.00	0.00	226,886.00	275,000.00	0.00	275,000.00	21.2%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	11,986,851.00	11,986,851.00	0.00	12,640,934.00	12,640,934.00	5.5%
<b>b) Designated Amounts</b>									
Designated for Economic Uncertainties		9770	6,266,584.00	0.00	6,266,584.00	5,789,086.00	0.00	5,789,086.00	-7.6%
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	670,000.00	0.00	670,000.00	870,000.00	0.00	870,000.00	0.0%
<b>c) Undesignated Amount</b>			0.00	0.00	0.00				
<b>d) Unappropriated Amount</b>						0.00	0.00	0.00	



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals			2005/06 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	7,463,470.00	11,986,851.00	19,450,321.00				
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			7,463,470.00	11,986,851.00	19,450,321.00				
<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)			7,463,470.00	11,986,851.00	19,450,321.00				

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

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals			2005/06 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>VENUE LIMIT SOURCES</b>									
Municipal Apportionment									
State Aid - Current Year		8011	78,171,848.00	0.00	78,171,848.00	86,147,453.00	0.00	86,147,453.00	10.2%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	239,955.00	0.00	239,955.00	0.00	0.00	0.00	-100.0%
Max Relief Subventions									
Homesteaders' Exemptions		8021	492,924.00	0.00	492,924.00	492,924.00	0.00	492,924.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	22,091,926.00	0.00	22,091,926.00	22,091,926.00	0.00	22,091,926.00	0.0%
Unsecured Roll Taxes		8042	1,319,439.00	0.00	1,319,439.00	1,319,439.00	0.00	1,319,439.00	0.0%
Prior Years' Taxes		8043	2,576,971.00	0.00	2,576,971.00	2,576,971.00	0.00	2,576,971.00	0.0%
Supplemental Taxes		8044	1,346,458.00	0.00	1,346,458.00	1,346,458.00	0.00	1,346,458.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	855,660.00	0.00	855,660.00	855,660.00	0.00	855,660.00	0.0%
Community Redevelopment Funds (SB 617/899/1992)		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	1,439.00	0.00	1,439.00	0.00	0.00	0.00	-100.0%
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>107,096,620.00</b>	<b>0.00</b>	<b>107,096,620.00</b>	<b>114,830,831.00</b>	<b>0.00</b>	<b>114,830,831.00</b>	<b>7.2%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,750,768.00)	0.00	(2,750,768.00)	(3,224,968.00)	0.00	(3,224,968.00)	17.2%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	0.00	2,750,768.00	2,750,768.00	0.00	3,224,968.00	3,224,968.00	17.2%
RDC/P Apprentice Hours Transfer	6350	8091	0.00	0.00	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	467,000.00	0.00	467,000.00	668,482.00	0.00	668,482.00	43.1%
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>104,812,852.00</b>	<b>2,750,768.00</b>	<b>107,563,620.00</b>	<b>112,274,345.00</b>	<b>3,224,968.00</b>	<b>115,499,313.00</b>	<b>7.4%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operation		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,623,000.00	2,623,000.00	0.00	2,623,000.00	2,623,000.00	0.0%
Special Education Discretionary Grants		8182	0.00	197,740.00	197,740.00	0.00	179,795.00	179,795.00	-9.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	2,000.00	0.00	2,000.00	0.00	0.00	0.00	-100.0%
Food 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%
EMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,521,678.00	1,521,678.00	0.00	1,503,529.00	1,503,529.00	-1.2%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ICLBI/ASA	3000-3299, 4000-4135, 4201-4215, 4610, 5510	8290	0.00	13,464,169.00	13,464,169.00	0.00	9,675,186.00	9,675,186.00	-28.1%
Vocational and Applied Technology Education	3500-3699	8290	0.00	189,644.00	189,644.00	0.00	161,197.00	161,197.00	-15.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	150,179.00	150,179.00	0.00	126,767.00	126,767.00	-15.6%
TPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	135,000.00	670,853.00	805,853.00	130,000.00	263,020.00	393,020.00	-51.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>137,000.00</b>	<b>18,817,263.00</b>	<b>18,954,263.00</b>	<b>130,000.00</b>	<b>14,532,494.00</b>	<b>14,662,494.00</b>	<b>-22.6%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals			2005/06 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									
ROC/P Entitlement									
Current Year	8350-8360	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6350-6360	8319	0.00	0.00	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	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	0.00	169,045.00	169,045.00	0.00	176,195.00	176,195.00	4.2%
Home-to-School Transportation	7230-7235	8311	0.00	1,544,781.00	1,544,781.00	0.00	1,500,026.00	1,500,026.00	-2.8%
School Improvement Program	7260-7265	8311	0.00	1,220,612.00	1,220,612.00	0.00	0.00	0.00	-100.0%
Economic Impact Aid	7090-7091	8311	0.00	2,090,397.00	2,090,397.00	0.00	2,090,397.00	2,090,397.00	0.0%
Spec. Ed Transportation	7240	8311	0.00	890,675.00	890,675.00	0.00	928,351.00	928,351.00	4.2%
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	167,350.00	0.00	167,350.00	175,000.00	0.00	175,000.00	4.6%
Class Size Reduction K-3		8434	5,265,008.00	0.00	5,265,008.00	5,805,266.00	0.00	5,805,266.00	10.3%
Class Size Reduction, Grade 9		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	148,500.00	0.00	148,500.00	0.00	0.00	0.00	-100.0%
State Lottery Revenue		8560	2,620,698.00	444,220.00	3,065,118.00	2,651,454.00	475,902.00	3,127,356.00	2.0%
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	0.00	0.00	0.0%
Demo Program, Reading & Math	7050	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170, 7180	8590	0.00	1,771,261.00	1,771,261.00	0.00	1,402,771.00	1,402,771.00	-20.8%
Staff Development	7292, 7294, 7295, 7305, 7315	8590	0.00	173,750.00	173,750.00	0.00	0.00	0.00	-100.0%
Tenth Grade Counseling	7375	8590	0.00	41,290.00	41,290.00	0.00	0.00	0.00	-100.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	0.00	63,004.00	63,004.00	0.00	45,966.00	45,966.00	-27.0%
Healthy Start	8240-8245	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	800,000.00	3,354,257.00	4,254,257.00	80,000.00	3,818,867.00	3,898,867.00	-8.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,101,756.00</b>	<b>11,763,292.00</b>	<b>20,865,048.00</b>	<b>8,711,720.00</b>	<b>10,438,475.00</b>	<b>19,150,195.00</b>	<b>-8.2%</b>

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

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals			2005/06 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	0.0%	
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%	
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%	
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%	
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%	
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%	
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	4,471,444.00	4,471,444.00	0.00	4,664,346.00	4.3%	
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%	
Sales									
Sale of Equipment/Supplies		8631	3,600.00	0.00	3,600.00	10,000.00	0.00	10,000.00	177.8%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%	
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%	
Leases and Rentals		8650	365,770.00	0.00	365,770.00	379,500.00	0.00	379,500.00	3.8%
Interest		8660	650,000.00	0.00	650,000.00	500,000.00	0.00	500,000.00	-23.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%	
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%	
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%	
Interagency Services	All Other	8677	398,030.00	151,660.00	549,690.00	284,341.00	0.00	284,341.00	-48.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Fees and Contracts		8689	41,771.00	0.00	41,771.00	0.00	0.00	0.0%	
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Local Revenue		8699	836,503.00	4,610.00	841,113.00	60,000.00	0.00	60,000.00	-92.9%
Contribution		8710	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes		8780	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers Of Apportionments Special Education SELPA Transfers									
From Districts	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%	
From County Offices	6500	8792	0.00	7,833,629.00	7,833,629.00	0.00	8,762,706.00	11.9%	
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%	
ROC/P Transfers									
From Districts	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%	
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%	
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Transfers of Apportionments									
From Districts	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%	
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%	
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Transfers In From All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,205,674.00</b>	<b>12,461,343.00</b>	<b>14,757,017.00</b>	<b>1,233,841.00</b>	<b>13,427,052.00</b>	<b>14,660,893.00</b>	<b>-0.7%</b>
<b>TOTAL REVENUES</b>			<b>116,347,282.00</b>	<b>45,792,666.00</b>	<b>162,139,948.00</b>	<b>122,349,906.00</b>	<b>41,622,389.00</b>	<b>163,972,695.00</b>	<b>1.1%</b>

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

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals			2005/06 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	54,256,016.00	11,310,818.00	65,566,834.00	57,970,114.00	8,890,362.00	67,660,476.00	3.2%
Certificated Pupil Support Salaries		1200	2,326,418.00	1,065,808.00	3,392,226.00	2,544,668.00	1,066,029.00	3,610,697.00	6.4%
Certificated Supervisors' and Administrators' Salaries		1300	5,058,208.00	1,153,233.00	6,211,441.00	5,268,086.00	1,266,872.00	6,534,958.00	5.2%
Other Certificated Salaries		1900	292,150.00	1,791,893.00	2,084,143.00	165,276.00	2,137,569.00	2,302,845.00	10.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>61,932,792.00</b>	<b>15,321,952.00</b>	<b>77,254,744.00</b>	<b>65,848,144.00</b>	<b>14,160,832.00</b>	<b>80,108,976.00</b>	<b>3.7%</b>
<b>CLASSIFIED SALARIES</b>									
Instructional Aides' Salaries		2100	268,750.00	3,588,417.00	3,857,167.00	231,350.00	3,999,035.00	4,230,385.00	9.7%
Classified Support Salaries		2200	5,648,247.00	2,280,409.00	7,928,656.00	5,670,247.00	2,252,674.00	7,922,921.00	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	1,530,902.00	219,485.00	1,750,387.00	1,546,389.00	186,232.00	1,732,621.00	-1.0%
Clencal, Technical and Office Salaries		2400	5,969,234.00	1,057,537.00	7,026,771.00	6,186,001.00	1,067,164.00	7,233,165.00	2.9%
Other Classified Salaries		2900	286,262.00	195,989.00	482,251.00	507,350.00	22,000.00	529,350.00	9.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>13,703,395.00</b>	<b>7,351,837.00</b>	<b>21,055,232.00</b>	<b>14,121,337.00</b>	<b>7,527,105.00</b>	<b>21,648,442.00</b>	<b>2.8%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	4,950,532.00	1,232,091.00	6,182,623.00	6,567,610.00	1,419,749.00	7,987,359.00	29.2%
PERS		3201-3202	1,558,525.00	809,071.00	2,367,596.00	1,481,856.00	825,784.00	2,307,640.00	-2.5%
OASDI/Medicare/Alternative		3301-3302	1,834,327.00	792,095.00	2,726,422.00	2,026,022.00	776,775.00	2,802,797.00	2.8%
Health and Welfare Benefits		3401-3402	14,036,300.00	3,586,778.00	17,623,078.00	15,354,783.00	3,965,848.00	19,320,631.00	9.6%
Unemployment Insurance		3501-3502	492,439.00	148,256.00	640,695.00	359,120.00	87,616.00	456,736.00	-28.7%
Workers' Compensation		3601-3602	1,323,091.00	399,943.00	1,723,034.00	1,596,061.00	433,760.00	2,029,821.00	17.8%
Retiree Benefits		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	295,740.00	98,481.00	394,221.00	413,667.00	162,544.00	576,211.00	46.2%
Other Employee Benefits		3901-3902	732,356.00	0.00	732,356.00	732,834.00	0.00	732,834.00	0.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>25,323,310.00</b>	<b>7,066,715.00</b>	<b>32,390,025.00</b>	<b>28,531,933.00</b>	<b>7,682,076.00</b>	<b>36,214,009.00</b>	<b>11.8%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	276,176.00	2,394,000.00	2,670,176.00	0.00	1,878,673.00	1,878,673.00	-29.6%
Books and Other Reference Materials		4200	38,033.00	134,876.00	172,909.00	37,805.00	0.00	37,805.00	-78.1%
Materials and Supplies		4300	4,040,722.00	6,595,123.00	10,635,845.00	2,307,572.00	2,223,598.00	4,531,168.00	-57.4%
Noncapitalized Equipment		4400	222,526.00	1,173,801.00	1,396,127.00	119,200.00	72,221.00	191,421.00	-86.3%
Food		4700	0.00	15,212.00	15,212.00	0.00	11,000.00	11,000.00	-27.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,577,457.00</b>	<b>10,312,812.00</b>	<b>14,890,269.00</b>	<b>2,464,577.00</b>	<b>4,185,490.00</b>	<b>6,650,067.00</b>	<b>-55.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Travel and Conferences		5200	173,332.00	1,009,655.00	1,182,987.00	105,850.00	1,051,146.00	1,156,996.00	-2.2%
Dues and Memberships		5300	47,017.00	5,122.00	52,139.00	32,775.00	2,550.00	35,325.00	-32.2%
Insurance		5400 - 5450	693,416.00	30,000.00	723,416.00	777,600.00	32,400.00	810,000.00	12.0%
Operations and Housekeeping Services		5500	4,743,450.00	22,083.00	4,765,533.00	5,202,300.00	16,906.00	5,219,206.00	9.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	956,805.00	74,680.00	1,031,285.00	832,390.00	195,151.00	1,027,541.00	-0.4%
Transfers of Direct Costs		5710	(558,210.00)	558,210.00	0.00	(248,576.00)	248,576.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,990.00)	0.00	(9,990.00)	(873.00)	0.00	(873.00)	-91.3%
Professional/Consulting Services and Operating Expenditures		5800	2,184,413.00	6,942,753.00	9,127,166.00	1,798,718.00	7,177,170.00	8,975,888.00	-1.7%
Communications		5900	617,500.00	2,276.00	619,776.00	625,500.00	250.00	625,750.00	1.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,847,533.00</b>	<b>8,644,779.00</b>	<b>17,492,312.00</b>	<b>9,125,684.00</b>	<b>8,724,149.00</b>	<b>17,849,833.00</b>	<b>2.0%</b>

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

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals			2005/06 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>									
and		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
and Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,480.00	210,133.00	226,613.00	0.00	960,000.00	960,000.00	323.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	76,238.00	0.00	76,238.00	0.00	0.00	0.00	-100.0%
Equipment		6400	219,801.00	84,688.00	304,689.00	178,740.00	0.00	178,740.00	-41.3%
Equipment Replacement		6500	73,479.00	106,016.00	179,495.00	42,510.00	230,000.00	272,510.00	51.8%
<b>TOTAL CAPITAL OUTLAY</b>			<b>385,998.00</b>	<b>401,037.00</b>	<b>787,035.00</b>	<b>221,250.00</b>	<b>1,190,000.00</b>	<b>1,411,250.00</b>	<b>79.3%</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	14,850.00	0.00	14,850.00	15,000.00	0.00	15,000.00	1.0%
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	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	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	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	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		7289	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>14,850.00</b>	<b>0.00</b>	<b>14,850.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>1.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>									
Transfers of Indirect Costs		7310	(1,240,102.00)	1,240,102.00	0.00	(658,135.00)	658,135.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(413,046.00)	0.00	(413,046.00)	(424,381.00)	0.00	(424,381.00)	2.7%
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>(1,653,148.00)</b>	<b>1,240,102.00</b>	<b>(413,046.00)</b>	<b>(1,082,516.00)</b>	<b>658,135.00</b>	<b>(424,381.00)</b>	<b>2.7%</b>
<b>TOTAL EXPENDITURES</b>			<b>113,132,187.00</b>	<b>50,339,234.00</b>	<b>163,471,421.00</b>	<b>118,345,409.00</b>	<b>44,127,787.00</b>	<b>163,473,196.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals			2005/06 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	330,000.00	0.00	330,000.00	225,000.00	0.00	225,000.00	-31.8%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>330,000.00</b>	<b>0.00</b>	<b>330,000.00</b>	<b>225,000.00</b>	<b>0.00</b>	<b>225,000.00</b>	<b>-31.8%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	572,211.00	572,211.00	0.00	500,000.00	500,000.00	-12.6%
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>0.00</b>	<b>572,211.00</b>	<b>572,211.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>-12.6%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments Proceeds		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(5,231,247.00)	5,231,247.00	0.00	(6,351,890.00)	6,351,890.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,768,107.00	(1,768,107.00)	0.00	2,693,009.00	(2,693,009.00)	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(3,463,140.00)</b>	<b>3,463,140.00</b>	<b>0.00</b>	<b>(3,658,881.00)</b>	<b>3,658,881.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(3,133,140.00)</b>	<b>2,690,929.00</b>	<b>(242,211.00)</b>	<b>(3,433,881.00)</b>	<b>3,158,881.00</b>	<b>(275,000.00)</b>	<b>13.5%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>EVENUES</b>					
Revenue Limit Sources		8010-8099	502,670.00	537,025.00	6.8%
Federal Revenue		8100-8299	109,540.00	103,006.00	-6.0%
Other State Revenue		8300-8599	444,251.00	131,658.00	-70.4%
Other Local Revenue		8600-8799	97,845.00	82,500.00	-15.7%
<b>TOTAL, REVENUES</b>			<b>1,154,306.00</b>	<b>854,189.00</b>	<b>-26.0%</b>
<b>EXPENDITURES</b>					
Certificated Salaries		1000-1999	469,781.00	411,418.00	-12.4%
Classified Salaries		2000-2999	160,329.00	150,800.00	-5.9%
Employee Benefits		3000-3999	148,924.00	146,116.00	-1.9%
Books and Supplies		4000-4999	299,613.00	61,592.00	-79.4%
Services and Other Operating Expenditures		5000-5999	28,541.00	23,666.00	-17.1%
Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
Transfers of Indirect/Direct Support Costs		7300-7399	70,244.00	68,143.00	-3.0%
<b>TOTAL, EXPENDITURES</b>			<b>1,177,432.00</b>	<b>861,735.00</b>	<b>-26.8%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>(23,126.00)</b>	<b>(7,546.00)</b>	<b>-67.4%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
Contributions		8980-8999	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(23,126.00)	(7,546.00)	-67.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159,398.00	136,272.00	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,398.00	136,272.00	-14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			159,398.00	136,272.00	-14.5%
2) Ending Balance, June 30 (E + F1e)					
			136,272.00	128,726.00	-5.5%
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	118,331.00	120,785.00	2.1%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	17,941.00	7,941.00	-55.7%
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>ASSETS</b>					
Cash					
a) in County Treasury		9110	136,272.00		
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		
Investments		9150	0.00		
Accounts Receivable		9200	0.00		
Due from Grantor Government		9290	0.00		
Due from Other Funds		9310	0.00		
Stores		9320	0.00		
Prepaid Expenditures		9330	0.00		
Other Current Assets		9340	0.00		
Fixed Assets		9400			
<b>TOTAL, ASSETS</b>			<b>136,272.00</b>		
<b>LIABILITIES</b>					
Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
Due to Other Funds		9610	0.00		
Current Loans		9640	0.00		
Deferred Revenue		9650	0.00		
Long-Term Liabilities		9660			
<b>TOTAL, LIABILITIES</b>			<b>0.00</b>		
<b>UNDEVELOPED EQUITY</b>					
Opening Fund Balance, June 30 must agree with line F2) (G10 - H7)			136,272.00		

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment State Aid - Current Year		8011	502,670.00	537,025.00	6.8%
State Aid - Prior Years		8019	0.00	0.00	0.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>502,670.00</b>	<b>537,025.00</b>	<b>6.8%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4135, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	6,534.00	10,000.00	53.0%
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	103,006.00	93,006.00	-9.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>109,540.00</b>	<b>103,006.00</b>	<b>-6.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	444,251.00	131,658.00	-70.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>444,251.00</b>	<b>131,658.00</b>	<b>-70.4%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Depreciation					
Sale of Equipment/Supplies		8631	18,345.00	10,000.00	-45.5%
Fees and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,000.00	5,000.00	-58.3%
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	52,500.00	52,500.00	0.0%
Contribution		8710	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>97,845.00</b>	<b>82,500.00</b>	<b>-15.7%</b>
<b>TOTAL REVENUES</b>			<b>1,154,306.00</b>	<b>854,189.00</b>	<b>-26.0%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Teachers' Salaries		1100	368,796.00	306,310.00	-16.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	100,985.00	105,108.00	4.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>469,781.00</b>	<b>411,418.00</b>	<b>-12.4%</b>
<b>CLASSIFIED SALARIES</b>					
Instructional Aides' Salaries		2100	2,855.00	11,208.00	292.6%
Classified Support Salaries		2200	30,739.00	30,739.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	119,735.00	108,853.00	-9.1%
Other Classified Salaries		2900	7,000.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>160,329.00</b>	<b>150,800.00</b>	<b>-5.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	38,466.00	40,531.00	5.4%
PERS		3201-3202	17,413.00	14,818.00	-14.9%
OASDI/Medicare/Alternative		3301-3302	19,273.00	17,863.00	-7.3%
Health and Welfare Benefits		3401-3402	55,099.00	55,132.00	0.1%
Unemployment Insurance		3501-3502	4,230.00	2,533.00	-40.1%
Workers' Compensation		3601-3602	11,000.00	11,243.00	2.2%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,443.00	3,996.00	16.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>148,924.00</b>	<b>146,116.00</b>	<b>-1.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	18,178.00	25,502.00	40.3%
Books and Other Reference Materials		4200	1,968.00	1,500.00	-23.8%
Materials and Supplies		4300	279,467.00	34,590.00	-87.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>299,613.00</b>	<b>61,592.00</b>	<b>-79.4%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>VICES AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	1,724.00	2,641.00	53.2%
Fees and Memberships		5300	300.00	500.00	66.7%
Insurance		5400 - 5450	0.00	0.00	0.0%
Reparations and Housekeeping Services		5500	0.00	0.00	0.0%
Utilities, Leases, Repairs, and Noncapitalized Improvements		5600	2,925.00	3,000.00	2.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Other Operating Expenditures		5800	22,375.00	15,975.00	-28.6%
Communications		5900	1,217.00	1,550.00	27.4%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>28,541.00</b>	<b>23,666.00</b>	<b>-17.1%</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>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
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%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	70,244.00	68,143.00	-3.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
<b>TOTAL TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>70,244.00</b>	<b>68,143.00</b>	<b>-3.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,177,432.00</b>	<b>861,735.00</b>	<b>-26.8%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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	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

33 67173 0000000  
 Form 11

Springs Unified  
 Side County

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>REVENUE SOURCES/USES</b>					
<b>REVENUE 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%
Other Financing Sources		8979	0.00	0.00	0.0%
<b>TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>REVENUE USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
Other Financing Uses		7699	0.00	0.00	0.0%
<b>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>TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	209,415.00	194,829.00	-7.0%
3) Other State Revenue		8300-8599	1,743,183.00	1,821,330.00	4.5%
4) Other Local Revenue		8600-8799	572,113.00	25,995.00	-95.5%
5) TOTAL, REVENUES			2,524,711.00	2,042,154.00	-19.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	642,164.00	524,478.00	-18.3%
2) Classified Salaries		2000-2999	715,313.00	614,609.00	-14.1%
3) Employee Benefits		3000-3999	545,541.00	521,581.00	-4.4%
4) Books and Supplies		4000-4999	330,668.00	60,997.00	-81.6%
5) Services and Other Operating Expenditures		5000-5999	259,315.00	260,765.00	0.6%
6) Capital Outlay		6000-6999	67,500.00	28,000.00	-58.5%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	31,813.00	31,724.00	-0.3%
9) TOTAL, EXPENDITURES			2,592,314.00	2,042,154.00	-21.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(67,603.00)	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	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	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(67,603.00)	0.00	-100.0%
<b>JND BALANCE, RESERVES</b>					
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,603.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,603.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			67,603.00	0.00	-100.0%
Ending Balance, June 30 (E + F1e)			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					
d) Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Agency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	209,415.00	194,829.00	-7.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>209,415.00</b>	<b>194,829.00</b>	<b>-7.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	886,240.00	515,501.00	-41.8%
State Preschool	6055-6056	8590	154,500.00	705,271.00	356.5%
Other State Revenue	resources except 6055,6056	8590	702,443.00	600,558.00	-14.5%
<b>TOTAL OTHER STATE REVENUE</b>			<b>1,743,183.00</b>	<b>1,821,330.00</b>	<b>4.5%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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	3,923.00	1,495.00	-61.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	37,557.00	24,500.00	-34.8%
Interagency Services		8677	465,633.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	65,000.00	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>572,113.00</b>	<b>25,995.00</b>	<b>-95.5%</b>
<b>TOTAL REVENUES</b>			<b>2,524,711.00</b>	<b>2,042,154.00</b>	<b>-19.1%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Teachers' Salaries		1100	525,545.00	404,194.00	-23.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	48,541.00	49,755.00	2.5%
Other Certificated Salaries		1900	68,078.00	70,529.00	3.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			642,164.00	524,478.00	-18.3%
<b>CLASSIFIED SALARIES</b>					
Instructional Aides' Salaries		2100	461,391.00	358,342.00	-22.3%
Unclassified Support Salaries		2200	112,930.00	119,070.00	5.4%
Unclassified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Paraprofessional, Technical and Office Salaries		2400	140,992.00	137,197.00	-2.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			715,313.00	614,609.00	-14.1%
<b>EMPLOYEE BENEFITS</b>					
RS		3101-3102	40,596.00	36,746.00	-9.5%
RS		3201-3202	90,260.00	77,806.00	-13.8%
SDI/Medicare/Alternative		3301-3302	69,993.00	63,898.00	-8.7%
Health and Welfare Benefits		3401-3402	290,193.00	290,136.00	0.0%
Unemployment Insurance		3501-3502	8,822.00	5,126.00	-41.9%
Workers' Compensation		3601-3602	23,755.00	22,781.00	-4.1%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
RS Reduction		3801-3802	21,922.00	25,088.00	14.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			545,541.00	521,581.00	-4.4%
<b>BOOKS AND SUPPLIES</b>					
Improved 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	289,168.00	46,997.00	-83.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	41,500.00	14,000.00	-66.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			330,668.00	60,997.00	-81.6%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	2,481.00	450.00	-81.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,380.00	5,330.00	123.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	205,929.00	194,754.00	-5.4%
Transfers of Direct Costs - Interfund		5750	9,990.00	873.00	-91.3%
Professional/Consulting Services and Operating Expenditures		5800	37,195.00	57,808.00	55.4%
Communications		5900	1,340.00	1,550.00	15.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>259,315.00</b>	<b>260,765.00</b>	<b>0.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	67,500.00	28,000.00	-58.5%
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>67,500.00</b>	<b>28,000.00</b>	<b>-58.5%</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 Indirect Costs - Interfund		7350	31,813.00	31,724.00	-0.3%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>31,813.00</b>	<b>31,724.00</b>	<b>-0.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,592,314.00</b>	<b>2,042,154.00</b>	<b>-21.2%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>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>TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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 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	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>EVENUES</b>					
Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
Federal Revenue		8100-8299	3,569,577.00	3,659,500.00	2.5%
Other State Revenue		8300-8599	236,182.00	248,570.00	5.2%
Other Local Revenue		8600-8799	2,910,690.00	2,941,154.00	1.0%
<b>TOTAL, REVENUES</b>			<b>6,716,449.00</b>	<b>6,849,224.00</b>	<b>2.0%</b>
<b>EXPENDITURES</b>					
Certificated Salaries		1000-1999	0.00	0.00	0.0%
Classified Salaries		2000-2999	2,216,851.00	2,277,917.00	2.8%
Employee Benefits		3000-3999	1,055,134.00	1,159,181.00	9.9%
Books and Supplies		4000-4999	2,894,208.00	2,980,735.00	3.0%
Services and Other Operating Expenditures		5000-5999	130,859.00	137,295.00	4.9%
Capital Outlay		6000-6999	35,358.00	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
Transfers of Indirect/Direct Support Costs		7300-7399	310,989.00	324,514.00	4.3%
<b>TOTAL, EXPENDITURES</b>			<b>6,643,399.00</b>	<b>6,879,642.00</b>	<b>3.6%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			73,050.00	(30,418.00)	-141.6%
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
Contributions		8980-8999	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			73,050.00	(30,418.00)	-141.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	371,739.00	444,789.00	19.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			371,739.00	444,789.00	19.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			371,739.00	444,789.00	19.7%
2) Ending Balance, June 30 (E + F1e)			444,789.00	414,371.00	-6.8%
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	294,789.00	264,371.00	-10.3%
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	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>ASSETS</b>					
<b>Cash</b>					
a) in County Treasury		9110	444,789.00		
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		
Investments		9150	0.00		
Accounts Receivable		9200	0.00		
Due from Grantor Government		9290	0.00		
Due from Other Funds		9310	0.00		
Stores		9320	0.00		
Prepaid Expenditures		9330	0.00		
Other Current Assets		9340	0.00		
Fixed Assets		9400			
<b>TOTAL, ASSETS</b>			<b>444,789.00</b>		

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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)			444,789.00		

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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%
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	3,569,577.00	3,659,500.00	2.5%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,569,577.00</b>	<b>3,659,500.00</b>	<b>2.5%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	236,182.00	248,570.00	5.2%
Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>236,182.00</b>	<b>248,570.00</b>	<b>5.2%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	523.00	0.00	-100.0%
Food Service Sales		8634	2,633,792.00	2,660,000.00	1.0%
Fees 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%
Other Local Revenue					
All Other Local Revenue		8699	276,375.00	281,154.00	1.7%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,910,690.00</b>	<b>2,941,154.00</b>	<b>1.0%</b>
<b>TOTAL, REVENUES</b>			<b>6,716,449.00</b>	<b>6,849,224.00</b>	<b>2.0%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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	1,942,916.00	1,987,380.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	116,975.00	118,871.00	1.6%
Clerical, Technical and Office Salaries		2400	144,455.00	158,666.00	9.8%
Other Classified Salaries		2900	12,505.00	13,000.00	4.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,216,851.00</b>	<b>2,277,917.00</b>	<b>2.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	207,102.00	203,681.00	-1.7%
OASDI/Medicare/Alternative		3301-3302	162,589.00	168,799.00	3.8%
Health and Welfare Benefits		3401-3402	585,483.00	667,705.00	14.0%
Unemployment Insurance		3501-3502	14,119.00	10,250.00	-27.4%
Workers' Compensation		3601-3602	38,427.00	45,559.00	18.6%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	47,414.00	63,187.00	33.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,055,134.00</b>	<b>1,159,181.00</b>	<b>9.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	187,554.00	195,000.00	4.0%
Noncapitalized Equipment		4400	10,470.00	5,000.00	-52.2%
Food		4700	2,696,184.00	2,780,735.00	3.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,894,208.00</b>	<b>2,980,735.00</b>	<b>3.0%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>VICES AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	2,000.00	4,900.00	145.0%
Travels and Memberships		5300	900.00	900.00	0.0%
Transportation		5400 - 5450	0.00	0.00	0.0%
Utilities and Housekeeping Services		5500	8,541.00	8,740.00	2.3%
Utilities, Leases, Repairs, and Noncapitalized Improvements		5600	109,690.00	113,000.00	3.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,525.00	9,550.00	0.3%
Telephone Communications		5900	203.00	205.00	1.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>130,859.00</b>	<b>137,295.00</b>	<b>4.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	35,358.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>35,358.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	310,989.00	324,514.00	4.3%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
<b>TOTAL TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>310,989.00</b>	<b>324,514.00</b>	<b>4.3%</b>
<b>TOTAL EXPENDITURES</b>			<b>6,643,399.00</b>	<b>6,879,642.00</b>	<b>3.6%</b>



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<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>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>FINANCIAL 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%
Other Financing Sources		8979	0.00	0.00	0.0%
<b>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%
Other Financing Uses		7699	0.00	0.00	0.0%
<b>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 Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
<b>TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (- b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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	823,249.00	500,000.00	-39.3%
4) Other Local Revenue		8600-8799	16,500.00	7,500.00	-54.5%
5) TOTAL, REVENUES			839,749.00	507,500.00	-39.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,052.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	405,071.00	374,321.00	-7.6%
6) Capital Outlay		6000-6999	448,827.00	852,190.00	89.9%
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			858,950.00	1,226,511.00	42.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(19,201.00)	(719,011.00)	3644.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	572,211.00	500,000.00	-12.6%
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			572,211.00	500,000.00	-12.6%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			553,010.00	(219,011.00)	-139.6%
<b>JND BALANCE, RESERVES</b>					
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	742,569.00	1,295,579.00	74.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			742,569.00	1,295,579.00	74.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			742,569.00	1,295,579.00	74.5%
Ending Balance, June 30 (E + F1e)			1,295,579.00	1,076,568.00	-16.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,295,579.00	1,076,568.00	-16.9%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,295,579.00		
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			1,295,579.00		
<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)			1,295,579.00		

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Deferred Maintenance Allowance		8540	823,249.00	500,000.00	-39.3%
Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>823,249.00</b>	<b>500,000.00</b>	<b>-39.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	16,500.00	7,500.00	-54.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>16,500.00</b>	<b>7,500.00</b>	<b>-54.5%</b>
<b>TOTAL REVENUES</b>			<b>839,749.00</b>	<b>507,500.00</b>	<b>-39.6%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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	5,052.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,052.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>VICES AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	0.00	0.00	0.0%
Utilities, 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	405,071.00	374,321.00	-7.6%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>405,071.00</b>	<b>374,321.00</b>	<b>-7.6%</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	346,299.00	852,190.00	146.1%
Equipment		6400	5,778.00	0.00	-100.0%
Equipment Replacement		6500	96,750.00	0.00	-100.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>448,827.00</b>	<b>852,190.00</b>	<b>89.9%</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>TOTAL EXPENDITURES</b>			<b>858,950.00</b>	<b>1,226,511.00</b>	<b>42.8%</b>



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	572,211.00	500,000.00	-12.6%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>572,211.00</b>	<b>500,000.00</b>	<b>-12.6%</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%
<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>572,211.00</b>	<b>500,000.00</b>	<b>-12.6%</b>

description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>REVENUES</b>					
Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
Federal Revenue		8100-8299	0.00	0.00	0.0%
Other State Revenue		8300-8599	0.00	0.00	0.0%
Other Local Revenue		8600-8799	88,000.00	90,000.00	2.3%
<b>TOTAL, REVENUES</b>			<b>88,000.00</b>	<b>90,000.00</b>	<b>2.3%</b>
<b>EXPENDITURES</b>					
Certificated Salaries		1000-1999	0.00	0.00	0.0%
Classified Salaries		2000-2999	0.00	0.00	0.0%
Employee Benefits		3000-3999	0.00	0.00	0.0%
Books and Supplies		4000-4999	0.00	0.00	0.0%
Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>88,000.00</b>	<b>90,000.00</b>	<b>2.3%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
Contributions		8980-8999	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			88,000.00	90,000.00	2.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,523,860.00	7,611,860.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,523,860.00	7,611,860.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			7,523,860.00	7,611,860.00	1.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	7,611,860.00	7,701,860.00	1.2%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount					

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>ASSETS</b>					
Cash					
a) in County Treasury		9110	7,611,860.00		
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		
Investments		9150	0.00		
Accounts Receivable		9200	0.00		
Due from Grantor Government		9290	0.00		
Due from Other Funds		9310	0.00		
Stores		9320	0.00		
Prepaid Expenditures		9330	0.00		
Other Current Assets		9340	0.00		
Fixed Assets		9400			
<b>TOTAL ASSETS</b>			<b>7,611,860.00</b>		
<b>LIABILITIES</b>					
Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
Due to Other Funds		9610	0.00		
Current Loans		9640	0.00		
Deferred Revenue		9650	0.00		
Long-Term Liabilities		9660			
<b>TOTAL LIABILITIES</b>			<b>0.00</b>		
<b>UNDEVELOPED EQUITY</b>					
Ending Fund Balance, June 30 must agree with line F2) (G10 - H7)			7,611,860.00		

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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	88,000.00	90,000.00	2.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>88,000.00</b>	<b>90,000.00</b>	<b>2.3%</b>
<b>TOTAL, REVENUES</b>			<b>88,000.00</b>	<b>90,000.00</b>	<b>2.3%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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>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>TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FINANCIAL SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
<b>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>TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (b + c - d)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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	52,000.00	60,000.00	15.4%
5) TOTAL REVENUES			52,000.00	60,000.00	15.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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>			52,000.00	60,000.00	15.4%
<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	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			52,000.00	60,000.00	15.4%
<b>UNFUNDED BALANCE, RESERVES</b>					
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,802,494.00	2,854,494.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,802,494.00	2,854,494.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			2,802,494.00	2,854,494.00	1.9%
Ending Balance, June 30 (E + F1e)			2,854,494.00	2,914,494.00	2.1%
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	2,854,494.00	2,914,494.00	2.1%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,854,494.00		
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			2,854,494.00		
<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)			2,854,494.00		

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>LOCAL REVENUE</b>					
Local Revenue					
Interest		8660	52,000.00	60,000.00	15.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>52,000.00</b>	<b>60,000.00</b>	<b>15.4%</b>
<b>TOTAL, REVENUES</b>			<b>52,000.00</b>	<b>60,000.00</b>	<b>15.4%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>REVENUES</b>					
) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
) Federal Revenue		8100-8299	0.00	0.00	0.0%
) Other State Revenue		8300-8599	0.00	0.00	0.0%
) Other Local Revenue		8600-8799	480,000.00	200,000.00	-58.3%
<b>TOTAL, REVENUES</b>			<b>480,000.00</b>	<b>200,000.00</b>	<b>-58.3%</b>
<b>EXPENDITURES</b>					
) Certificated Salaries		1000-1999	0.00	0.00	0.0%
) Classified Salaries		2000-2999	0.00	0.00	0.0%
) Employee Benefits		3000-3999	0.00	0.00	0.0%
) Books and Supplies		4000-4999	0.00	0.00	0.0%
) Services and Other Operating Expenditures		5000-5999	332,511.00	50,000.00	-85.0%
) Capital Outlay		6000-6999	1,387,449.00	6,642,531.00	378.8%
) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>1,719,960.00</b>	<b>6,692,531.00</b>	<b>289.1%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>(1,239,960.00)</b>	<b>(6,492,531.00)</b>	<b>423.6%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
) Other Sources/Uses					
a) Sources		8930-8979	12,632,270.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
) Contributions		8980-8999	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>12,632,270.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,392,310.00	(6,492,531.00)	-157.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	11,129,736.00	22,522,046.00	102.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			11,129,736.00	22,522,046.00	102.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance					
			11,129,736.00	22,522,046.00	102.4%
2) Ending Balance, June 30 (E + F1e)					
			22,522,046.00	16,029,515.00	-28.8%
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	22,522,046.00	16,029,515.00	-28.8%
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury					
		9775	0.00	0.00	0.0%
Other Designations					
		9780	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>ASSETS</b>					
Cash					
a) in County Treasury		9110	22,522,046.00		
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		
Investments		9150	0.00		
Accounts Receivable		9200	0.00		
Due from Grantor Government		9290	0.00		
Due from Other Funds		9310	0.00		
Stores		9320	0.00		
Prepaid Expenditures		9330	0.00		
Other Current Assets		9340	0.00		
Fixed Assets		9400			
<b>TOTAL, ASSETS</b>			<b>22,522,046.00</b>		
<b>LIABILITIES</b>					
Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
Due to Other Funds		9610	0.00		
Current Loans		9640	0.00		
Deferred Revenue		9650	0.00		
Long-Term Liabilities		9660			
<b>TOTAL, LIABILITIES</b>			<b>0.00</b>		
<b>NET EQUITY</b>					
Building Fund Balance, June 30 must agree with line F2) (G10 - H7)			22,522,046.00		

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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	480,000.00	200,000.00	-58.3%
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>480,000.00</b>	<b>200,000.00</b>	<b>-58.3%</b>
<b>TOTAL REVENUES</b>			<b>480,000.00</b>	<b>200,000.00</b>	<b>-58.3%</b>



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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>
<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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	332,511.00	50,000.00	-85.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>332,511.00</b>	<b>50,000.00</b>	<b>-85.0%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>CAPITAL OUTLAY</b>					
id		6100	18,371.00	0.00	-100.0%
id Improvements		6170	0.00	0.00	0.0%
idings and Improvements of Buildings		6200	1,369,078.00	6,538,031.00	377.5%
ids and Media for New School Libraries Major Expansion of School Libraries		6300	0.00	0.00	0.0%
ipment		6400	0.00	104,500.00	New
ipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>1,387,449.00</b>	<b>6,642,531.00</b>	<b>378.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
er Transfers Out					
l Other Transfers Out to All Others		7299	0.00	0.00	0.0%
st Service					
epayment of State School Building Fund id - Proceeds from Bonds		7435	0.00	0.00	0.0%
ebt Service - Interest		7438	0.00	0.00	0.0%
ther 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>1,719,960.00</b>	<b>6,692,531.00</b>	<b>289.1%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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%
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	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>FINANCIAL SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	12,632,270.00	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%
Other Financing Sources		8979	0.00	0.00	0.0%
<b>TOTAL, SOURCES</b>			<b>12,632,270.00</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%
Other Financing Uses		7699	0.00	0.00	0.0%
<b>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>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>12,632,270.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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	11,318,526.00	7,600,000.00	-32.9%
5) TOTAL REVENUES			11,318,526.00	7,600,000.00	-32.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	486,867.00	6,000.00	-98.8%
5) Services and Other Operating Expenditures		5000-5999	4,450,515.00	1,448,795.00	-67.4%
6) Capital Outlay		6000-6999	4,098,453.00	3,021,904.00	-26.3%
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			9,035,835.00	4,476,699.00	-50.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,282,691.00	3,123,301.00	36.8%
<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	330,000.00	225,000.00	-31.8%
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			(330,000.00)	(225,000.00)	-31.8%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			<b>1,952,691.00</b>	<b>2,898,301.00</b>	<b>48.4%</b>
<b>UNFUNDED BALANCE, RESERVES</b>					
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,296,814.00	12,249,505.00	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,296,814.00	12,249,505.00	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			10,296,814.00	12,249,505.00	19.0%
Ending Balance, June 30 (E + F1e)			12,249,505.00	15,147,806.00	23.7%
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	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	12,249,505.00	15,147,806.00	23.7%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	12,249,505.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			12,249,505.00		
<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)			12,249,505.00		

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other 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%
Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	275,400.00	100,000.00	-63.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Leases and Contracts					
Litigation/Developer Fees		8681	11,043,000.00	7,500,000.00	-32.1%
Other Local Revenue					
All Other Local Revenue		8699	126.00	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>11,318,526.00</b>	<b>7,600,000.00</b>	<b>-32.9%</b>
<b>TOTAL REVENUES</b>			<b>11,318,526.00</b>	<b>7,600,000.00</b>	<b>-32.9%</b>



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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	166,337.00	4,500.00	-97.3%
Noncapitalized Equipment		4400	320,530.00	1,500.00	-99.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>486,867.00</b>	<b>6,000.00</b>	<b>-98.8%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>VICES AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	66.00	5,000.00	7475.8%
Grants		5400 - 5450	0.00	0.00	0.0%
Sanitation and Housekeeping Services		5500	0.00	0.00	0.0%
Utilities, Leases, Repairs, and Noncapitalized Improvements		5600	837,349.00	843,795.00	0.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,413,100.00	600,000.00	-82.4%
Communications		5900	200,000.00	0.00	-100.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,450,515.00</b>	<b>1,448,795.00</b>	<b>-67.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	465,026.00	200,000.00	-57.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,258,489.00	2,104,000.00	-35.4%
Books and Media for New School Libraries Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	374,938.00	717,904.00	91.5%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>4,098,453.00</b>	<b>3,021,904.00</b>	<b>-26.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
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>9,035,835.00</b>	<b>4,476,699.00</b>	<b>-50.5%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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	330,000.00	225,000.00	-31.8%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>330,000.00</b>	<b>225,000.00</b>	<b>-31.8%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>FINANCIAL 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%
Other Financing Sources		8979	0.00	0.00	0.0%
<b>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%
Other Financing Uses		7699	0.00	0.00	0.0%
<b>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>TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (b + c - d + e)</b>			<b>(330,000.00)</b>	<b>(225,000.00)</b>	<b>-31.8%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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	21,917.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			21,917.00	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>			21,917.00	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	21,917.00	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			(21,917.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>JND BALANCE, RESERVES</b>					
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%
Ending Balance, June 30 (E + F1e)			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	2004/05		2005/06 Budget	Percent Difference
			Estimated	Actuals		
<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	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	21,917.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>21,917.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Fees 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%
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>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>21,917.00</b>	<b>0.00</b>	<b>-100.0%</b>



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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	2004/05 Estimated Actuals	2005/06 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%
Utilities, 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	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 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	2004/05 Estimated Actuals	2005/06 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	21,917.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>21,917.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>FINANCIAL 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%
Other Financing Sources		8979	0.00	0.00	0.0%
<b>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>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>TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (+ b + c - d + e)			<b>(21,917.00)</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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	5,600.00	6,000.00	7.1%
5) TOTAL, REVENUES			5,600.00	6,000.00	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>			5,600.00	6,000.00	7.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	21,917.00	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			21,917.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			27,517.00	6,000.00	-78.2%
<b>UNFUNDED BALANCE, RESERVES</b>					
<b>Beginning Fund Balance</b>					
a) As of July 1 - Unaudited		9791	0.00	27,517.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	27,517.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			0.00	27,517.00	New
<b>Ending Balance, June 30 (E + F1e)</b>			27,517.00	33,517.00	21.8%
<b>Components of Ending Fund Balance</b>					
<b>a) Reserve for</b>					
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>b) Designated Amounts</b>					
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	27,517.00	33,517.00	21.8%
<b>c) Undesignated Amount</b>					
d) Unappropriated Amount		9790	0.00	0.00	

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	27,517.00		
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			27,517.00		
<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)			27,517.00		

description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
MA		8281	0.00	0.00	0.0%
ier Federal Revenue		8290	0.00	0.00	0.0%
<b>TAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
ass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
l Other State Revenue		8590	0.00	0.00	0.0%
<b>TAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
ier Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
ales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
ases and Rentals		8650	0.00	0.00	0.0%
erest		8660	5,600.00	6,000.00	7.1%
et Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
ther 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>TAL, OTHER LOCAL REVENUE</b>			5,600.00	6,000.00	7.1%
<b>TAL, REVENUES</b>			5,600.00	6,000.00	7.1%



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>VICES 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%
Utilities, 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	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 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%
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	2004/05 Estimated Actuals	2005/06 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	21,917.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>21,917.00</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>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>FINANCIAL 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>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>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>TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> - b + c - d + e)			<b>21,917.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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	1,759,534.00	2,144,404.00	21.9%
5) TOTAL, REVENUES			1,759,534.00	2,144,404.00	21.9%
<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	500.00	500.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,903,315.00	1,940,000.00	1.9%
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			1,903,815.00	1,940,500.00	1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(144,281.00)	203,904.00	-241.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>NET INCREASE (DECREASE) IN</b>					
<b>NET ASSETS (C + D4)</b>			(144,281.00)	203,904.00	-241.3%
<b>NET ASSETS</b>					
Beginning Net Assets					
a) As of July 1 - Unaudited		9791	579,938.00	435,657.00	-24.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			579,938.00	435,657.00	-24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets			579,938.00	435,657.00	-24.9%
Ending Net Assets, June 30 (E + F1e)			435,657.00	639,561.00	46.8%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	435,657.00	639,561.00	46.8%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	435,657.00		
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			435,657.00		

description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>LIABILITIES</b>					
Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
Due to Other Funds		9610	0.00		
Current Loans		9640	0.00		
Deferred Revenue		9650	0.00		
<b>Long-Term Liabilities</b>					
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		
<b>TOTAL LIABILITIES</b>			<b>0.00</b>		
<b>NET ASSETS</b>					
Net Assets, June 30 must agree with line F2) (G10 - H7)			435,657.00		



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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	31,000.00	35,000.00	12.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,728,534.00	2,109,404.00	22.0%
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>1,759,534.00</b>	<b>2,144,404.00</b>	<b>21.9%</b>
<b>TOTAL, REVENUES</b>			<b>1,759,534.00</b>	<b>2,144,404.00</b>	<b>21.9%</b>

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupll Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Arical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
RS		3101-3102	0.00	0.00	0.0%
RS		3201-3202	0.00	0.00	0.0%
SDI/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%
Pension Benefits		3701-3702	0.00	0.00	0.0%
RS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	500.00	0.0%
Uncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			500.00	500.00	0.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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	1,703,315.00	1,740,000.00	2.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,903,315.00</b>	<b>1,940,000.00</b>	<b>1.9%</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>1,903,815.00</b>	<b>1,940,500.00</b>	<b>1.9%</b>

description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 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>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>TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FINANCIAL SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
<b>TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FINANCIAL USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
<b>TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>NET FINANCING (b + c - d)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	2004/05 Estimated Actuals			2005/06 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			15,117.17	15,439.00	15,439.00	15,439.00
a. Kindergarten	1,502.85	1,502.85				
b. Grades One through Three	5,134.98	5,134.98				
c. Grades Four through Six	5,169.37	5,169.37				
d. Grades Seven and Eight	3,307.53	3,307.53				
e. Opportunity Schools						
f. Home and Hospital	2.44	2.44				
g. Community Day Schools						
2. Special Education						
a. Special Day Class	353.13	353.13	353.13	395.00	395.00	395.00
b. Skilled Nursing Facility - E.C. 56836.16						
c. NPS - E.C. 56366(a)(7)	3.40	3.40	3.40	5.00	5.00	5.00
d. NPS - E.C. 56836.16						
3. TOTAL, ELEMENTARY	15,473.70	15,473.70	15,473.70	15,839.00	15,839.00	15,839.00
<b>HIGH SCHOOL</b>						
4. General Education			5,762.96	6,020.00	6,020.00	6,020.00
a. Grades Nine through Twelve	5,427.72	5,427.72				
b. Continuation Education	162.05	162.05				
c. Opportunity Schools	171.62	171.62				
d. Home and Hospital	1.57	1.57				
e. Community Day Schools						
5. Special Education						
a. Special Day Class	207.18	207.18	207.18	225.00	225.00	225.00
b. Skilled Nursing Facility - E.C. 56836.16						
c. NPS - E.C. 56366(a)(7)	2.14	2.14	2.14	5.00	5.00	5.00
d. NPS - E.C. 56836.16						
6. TOTAL, HIGH SCHOOL	5,972.28	5,972.28	5,972.28	6,250.00	6,250.00	6,250.00
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools						
a. Elementary	7.00	7.00	7.00	7.00	7.00	7.00
b. High School	25.00	25.00	25.00	25.00	25.00	25.00
8. Special Education						
a. Special Day Class - Elementary	60.00	60.00	60.00	60.00	60.00	60.00
b. Special Day Class - High School	73.00	73.00	73.00	73.00	73.00	73.00
c. Skilled Nursing Facility - Elementary						
d. Skilled Nursing Facility - High School						
e. NPS, Nonsectarian - Elementary	4.00	4.00	4.00	4.00	4.00	4.00
f. NPS, Nonsectarian - High School	6.00	6.00	6.00	6.00	6.00	6.00
g. NPS/LCI - Elementary						
h. NPS/LCI - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	175.00	175.00	175.00	175.00	175.00	175.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	21,620.98	21,620.98	21,620.98	22,264.00	22,264.00	22,264.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2004/05 Estimated Actuals			2005/06 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ASSES FOR ADULTS</b>						
Concurrently Enrolled Secondary Students	7.00	7.00	7.00	10.00	10.00	10.00
Adults Enrolled, State Apportioned	231.00	231.00	231.00	260.00	260.00	260.00
Students 21 Years or Older and Students 19 or Older NOT Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study.						
<b>TOTAL, CLASSES FOR ADULTS</b> (sum lines 13 through 15)	238.00	238.00	238.00	270.00	270.00	270.00
Adults in Correctional Facilities						
<b>TOTAL, ADA</b> (sum lines 10, 12, 16, and 17)	21,858.98	21,858.98	21,858.98	22,534.00	22,534.00	22,534.00
<b>PLEMENTAL INSTRUCTIONAL HOURS</b>						
ELEMENTARY	63,318.00	178,503.00	178,503.00	117,459.00	117,459.00	117,459.00
HIGH SCHOOL	272,625.00	350,136.00	350,136.00	94,683.00	94,683.00	94,683.00
<b>TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS</b> (sum lines 19 and 20)	335,943.00	528,639.00	528,639.00	212,142.00	212,142.00	212,142.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
ELEMENTARY						
a. 5th & 6th Hours (ADA)						
b. 7th & 8th Pupil Hours (Hours)						
HIGH SCHOOL						
a. 5th & 6th Hours (ADA)						
b. 7th & 8th Pupil Hours (Hours)						
<b>CHARTER SCHOOLS</b>						
Block Grant Funded Charters						
a. Charters Sponsored by Unified Districts (Only enter ADA for pupils residing in the Unified District)						
b. All Other Block Grant Funded Charters						
Revenue Limit Funded Charters						
<b>TOTAL, CHARTER SCHOOLS ADA</b> (sum lines 24a, 24b and 25)	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLEMENTAL INSTRUCTIONAL HOURS						

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	77,254,744.00	301	991,366.00	303	76,263,378.00	305	336,530.00		307	75,926,848.00	309
2000 - Classified Salaries	21,055,232.00	311	842,792.00	313	20,212,440.00	315	311,681.00		317	19,900,759.00	319
3000 - Employee Benefits (Excluding 3800)	31,995,804.00	321	1,905,659.00	323	30,090,145.00	325	168,082.00		327	29,922,063.00	329
4000 - Books, Supplies Equip Replace. (6500)	15,069,764.00	331	122,692.00	333	14,947,072.00	335	3,346,258.00		337	11,600,814.00	339
5000 - Services & (7300) Direct Support	17,079,266.00	341	268,150.00	343	16,811,116.00	345	5,759,822.00		347	11,051,294.00	349
<b>TOTAL</b>					<b>158,324,151.00</b>	<b>365</b>			<b>TOTAL</b>	<b>148,401,778.00</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		59.07%
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)	59.07%
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

RT 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.
0 - Certificated Salaries	80,108,976.00	301	775,858.00	303	79,333,118.00	305	189,647.00		307	79,143,471.00	309
0 - Classified Salaries	21,648,442.00	311	733,679.00	313	20,914,763.00	315	313,430.00		317	20,601,333.00	319
0 - Employee Benefits (including 3800)	35,637,798.00	321	588,717.00	323	35,049,081.00	325	165,111.00		327	34,883,970.00	329
0 - Books, Supplies (to Replace (6500))	6,922,577.00	331	33,926.00	333	6,888,651.00	335	2,164,985.00		337	4,723,666.00	339
0 - Services & Other Direct Support	17,425,452.00	341	87,357.00	343	17,338,095.00	345	4,753,612.00		347	12,584,483.00	349
<b>TOTAL</b>					<b>159,523,708.00</b>	<b>365</b>			<b>TOTAL</b>	<b>151,936,923.00</b>	<b>369</b>

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

e 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.

RT II: MINIMUM CLASSROOM COMPENSATION (Function 1000-1999)	Object	EDP No.
Teacher Salaries as Per E.C. 41011	1100	66,994,936.00 375
Salaries of Instruct. Aides Per E.C. 41011	2100	4,230,385.00 380
STRS	3101 & 3102	6,644,742.00 382
PERS	3201 & 3202	462,568.00 383
OASDI - Regular, Medicare and Alternative	3301 & 3302	1,333,984.00 384
Health & Welfare Benefits - Teachers & Aides (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	13,027,618.00 385
Unemployment Insurance for Teachers & Instruct. Aides	3501 & 3502	320,672.00 390
Workers' Compensation Insurance for Teachers and Instruct. Aides	3601 & 3602	1,425,131.00 392
Other Benefits (E.C. 22310)	3901 & 3902	731,038.00 393
<b>SUB - TOTAL Salaries and Benefits (Sum Lines 1 - 9)</b>		<b>95,171,074.00 395</b>
Less: Teacher and Instruct. Aide Salaries and Benefits deducted in Column 2		1,248,420.00
Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4a		72,595.00 396
Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4b		396
<b>TOTAL SALARIES AND BENEFITS</b>		<b>93,850,059.00 397</b>
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		61.77%
District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X')		

RT III: DEFICIENCY AMOUNT

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.

Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
Percentage spent by this district (Part II, Line 14)	61.77%
Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
District's Current Expense of Education (Part I, EDP 369)	
Deficiency Amount (Part III, Line 3 times Line 4)	0.00



July 1 Budget (Single Adoption)  
2004/05 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	1,788,814.00	485,723.77	124,942.00	2,399,479.77
2. State Lottery Revenue	8560	2,620,898.00		444,220.00	3,550,841.77
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Contributions from Unrestricted Resources (Total must be zero)	8980	(718,937.00)	718,937.00		0.00
5. Total Available (Sum Lines A1 through A4)		3,690,775.00	1,204,660.77	569,162.00	5,464,597.77
<b>B. EXPENDITURES</b>					
1. Certificated Salaries	1000-1999	1,000.00			1,000.00
2. Classified Salaries	2000-2999	65,000.00			65,000.00
3. Employee Benefits	3000-3999	15,120.00			15,120.00
4. Books and Supplies	4000-4999	490,984.00		569,162.00	1,060,146.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,389,517.00	1,204,660.77		2,594,177.77
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	113,476.00			113,476.00
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)		2,075,097.00	1,204,660.77	569,162.00	3,848,919.77
<b>C. ENDING BALANCE</b>					
(Must equal Line A5 minus Line B12)	979Z	1,615,678.00	0.00	0.00	1,615,678.00

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 2005/06

	Audited Actuals 2002/03	Audited Actuals 2003/04	Estimated Actuals 2004-05	Percent of Change over PY	Projected Budget 2005-06	Percent of Change over PY	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
8 Revenue Limit												
9 a Base R/L per ADA	4,744	4,687	4,860		5,119		5,314		5,479		5,638	
10 b Revenue Limit ADA	20,881	21,206	21,621		22,264		22,817		23,383		23,953	
11 c Total Base Revenue Limit	99,059,464	99,392,522	105,078,060		113,969,416		121,242,464		128,110,986		135,104,193	
12 d Other Revenue Limit	2,498,439	1,919,751	2,485,560		1,529,896		1,588,070		1,637,231		1,689,790	
13 e Plus Other Adjustments (PY)												
14 f Revenue Limit Transfers				RCV/D								
15 g Total Adj. Revenue Limit	101,557,903	101,312,273	107,563,620	6.1%	115,499,312	3.7%	122,830,534	6.3%	129,748,217	5.5%	136,793,973	5.4%
16 Federal	12,844,385	12,831,369	18,954,263	47.2%	14,662,494	1.5%	14,882,431	1.5%	15,105,668	1.5%	15,332,253	1.5%
17 State	20,075,034	18,777,492	20,865,048	11.0%	19,150,195	9.2%	20,241,991	5.7%	20,923,035	3.9%	21,629,753	3.9%
18 Local	12,800,059	13,931,211	14,757,017	9.0%	14,660,893	0.6%	14,679,401	0.1%	14,698,186	0.1%	14,717,253	0.1%
19 Transfers In & Other Sources	1,000,000	1,350,000	330,000		225,000	-31.0%						
20 Total Revenues	148,277,381	148,202,345	162,469,948	8.9%	164,197,894	1.2%	172,634,357	5.1%	180,475,105	4.5%	188,473,232	4.4%
21												
22												
23 Certificated Salaries												
24 a Base Salaries	64,995,299	73,089,593	75,821,912		78,831,416		81,448,926		83,742,944		86,696,997	
25 b Step and Column Adjustment		1,432,832	1,432,832		1,277,560		1,307,397		1,411,989		1,524,948	
26 c Cost-of-Living Adjustment												
27 d Other Adjustments												
28 e Total Certificated Salaries	74,912,981	75,943,004	77,254,744	1.7%	80,108,976	3.0%	82,756,323	3.3%	85,154,933	2.8%	88,221,945	3.6%
29 Classified Salaries												
30 a Base Salaries	17,960,571	19,578,653	20,725,177		21,466,485		21,648,442		21,844,313		22,627,318	
31 b Step and Column Adjustment		200,373	306,290		181,957		195,871		211,541		228,464	
32 c Cost-of-Living Adjustment												
33 d Other Adjustments												
34 e Total Classified Salaries	20,579,497	19,358,560	21,055,232	9.7%	21,648,442	2.8%	21,844,313	0.9%	22,055,854	0.9%	22,855,782	3.6%
35 Benefits	27,018,605	29,575,892	32,390,025	9.5%	36,214,009	11.6%	38,665,854	7.3%	41,482,453	9.7%	43,747,105	5.4%
36 Books & Supplies	7,476,141	5,875,429	14,890,269	153.4%	6,650,067	5.3%	6,902,770	3.8%	7,017,055	1.6%	7,252,048	3.3%
37 Contracts & Services	15,050,557	13,838,409	17,492,312	26.0%	17,849,833	2.4%	18,702,351	4.7%	19,464,376	4.0%	20,450,847	5.1%
38 Capital Outlay	1,028,798	631,399	787,035	24.9%	1,411,250	79.3%	1,967,033	39.9%	1,974,152	0.3%	2,156,018	9.1%
39 Other Outgo	18,136	20,360	14,850	-27.0%	15,000	1.0%	15,000	0.0%	15,000	0.0%	15,000	0.0%
40 Support Costs	(377,058)	(417,898)	(413,046)	-1.1%	(424,381)	-1.5%	(440,507)	-3.8%	(454,163)	-3.1%	(467,334)	-2.8%
41 Transfers Out & Other Uses	21,445		572,211	RCV/D	500,000				500,000		500,000	
42 Total Expenditures	145,729,102	144,825,155	164,043,632	13.7%	163,973,196	0.6%	170,613,135	4.0%	177,209,660	3.8%	184,741,410	4.2%
43												
44 Net Increase (Decrease) to Fund	2,548,279	3,377,190	(1,573,684)	-45.0%	224,698	-14.2%	2,021,222	79.5%	3,265,446	61.5%	3,731,821	14.2%
45												
46 Beginning Balance, July 1	15,098,535	17,646,815	21,024,005	15.1%	19,450,321	7.6%	19,675,019	1.1%	21,696,241	10.7%	24,961,687	15.0%
47 Audit Adjust or Restatements												
48 Net Beginning Balance, July 1	15,098,535	17,646,815	21,024,005		19,450,321		19,675,019		21,696,241		24,961,687	
49 Ending Balance, June 30	17,646,814	21,024,005	19,450,321	-17.4%	19,675,019	1.1%	21,696,241	10.7%	24,961,687	15.0%	28,693,508	14.9%
50 Reserve Amounts:												
51 Revolving Cash	100,000	100,000	100,000		100,000		100,000		100,000		100,000	
52 Stores	230,989	226,886	226,886		275,000		275,000		275,000		275,000	
53 Designated for Economic Uncert.	3,612,700	3,671,575	5,500,906		4,459,929		5,458,360		6,397,184		11,798,184	
54 Design for Econ Uncert.-Lottery		645,244	765,678		1,329,157		1,329,157		1,329,157		1,329,157	
55 Designated for New SIS (Lottery)	3,846,937	4,611,796										
56 Designated for Tech 20%	20,000	20,000	20,000		20,000		20,000		20,000		20,000	
57 Designated for Lottery-Other	759,813	746,133	850,000		850,000		850,000		850,000		850,000	
58 Designated for Redevelopment	6,913,137	9,362,460	11,986,851		12,640,934		12,640,934		12,640,934		12,640,934	
59 Designated for Enrollment Growth	2,163,239	1,639,911			750,000				800,000		850,000	
60 3% Reserve Should Be *	4,371,873	4,344,755	4,921,309		4,919,196		5,118,394		5,316,290		5,542,242	
61 Res. Econ. Uncert. Above/Below 3%	640	72,953	1,429,597		869,830		1,669,143		4,410,052		7,585,098	
62 Sp. Rev.-Other Than Capital Equip	8,843,900	7,523,860	7,611,660		8,296,360		8,892,278		8,892,278		9,489,634	

**Palm Springs Unified School District**  
**Unrestricted Multiyear Budget Projections for FY 2005/06**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Audited Actuals 2002-03	Audited Actuals 2003-04	Estimated Actuals 2004-05	Percent of Change over FY	Projected Budget 2005-06	Percent of Change over FY	Projected 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		
8	Revenue Limit													
9	a Base RL per ADA	4,744	4,687	4,860		5,119	5,314	5,479	5,638					
10	b Revenue Limit ADA	20,881	21,206	21,621		22,264	22,817	23,383	23,963					
11	c Total Base Revenue Limit	99,059,464	99,392,522	105,078,060		113,969,416	121,242,464	128,110,986	135,104,193					
12	d Other Revenue Limit	2,498,439	1,919,751	2,485,560		1,529,897	1,588,070	1,637,231	1,689,780					
13	e Plus: Other Adjustments (FY)													
14	f Revenue Limit Transfers	(3,061,908)	(2,749,312)	(2,750,768)		(3,224,968)	(3,305,594)	(3,517,158)	(3,717,104)					
15	g Total Adj. Revenue Limit	98,495,995	96,562,961	104,812,852		112,274,345	119,524,940	126,231,059	133,076,869					
16	Federal	133,188	149,457	137,000		130,000	131,929	133,929	135,938					
17	State	9,808,746	9,311,044	9,101,756		8,711,720	8,232,130	7,742,424	7,252,424					
18	Local	2,121,604	2,253,624	2,295,674		1,233,841	1,252,349	1,271,134	1,290,201					
19	Transfers In & Other Sources	(3,330,197)	(1,285,145)	(3,133,140)		(3,433,881)	(3,564,368)	(3,674,864)	(3,781,435)					
20	Total Revenues	107,229,336	108,991,941	113,214,142		118,916,025	126,577,000	133,503,683	140,616,003					
21														
22														
23	Certificated Salaries													
24	a Base Salaries	61,622,751	61,286,588	60,686,840		64,866,803	67,288,094	69,367,723	72,090,236					
25	b Step and Column Adjustment	-	1,245,952	1,245,952		1,081,341	1,093,008	1,180,449	1,274,885					
26	c Cost-of-Living Adjustment	-	-	-		-	-	-	-					
27	d Other Adjustments	-	-	-		-	-	-	-					
28	e Total Certificated Salaries	61,622,751	62,532,520	61,932,792		65,948,144	68,381,102	70,548,172	73,365,120					
29	Classified Salaries													
30	a Base Salaries	13,448,178	12,388,264	13,583,985		14,015,897	14,121,337	14,247,294	14,954,792					
31	b Step and Column Adjustment	-	119,410	119,410		105,440	125,957	136,034	146,916					
32	c Cost-of-Living Adjustment	-	-	-		-	-	-	-					
33	d Other Adjustments	-	-	-		-	-	-	-					
34	e Total Classified Salaries	13,448,178	12,507,674	13,703,395		14,121,337	14,247,294	14,383,328	15,101,708					
35	Benefits	21,228,952	23,257,357	25,323,310		28,531,933	30,874,232	33,224,567	35,313,890					
36	Books & Supplies	2,516,747	2,719,397	4,571,457		2,464,577	2,558,231	2,637,536	2,789,025					
37	Contracts & Services	9,702,030	8,522,832	8,847,533		9,125,684	9,646,684	10,127,984	10,853,699					
38	Capital Outlay	346,474	351,063	385,998		221,250	229,658	236,777	418,643					
39	Other Outgo	18,136	20,360	14,850		15,000	15,000	15,000	15,000					
40	Support Costs	(1,197,076)	(1,161,780)	(1,653,148)		(1,062,516)	(1,123,652)	(1,158,485)	(1,192,081)					
41	Transfers Out & Other Uses	21,445	-	-		-	-	-	-					
42	Total Expenditures	107,707,637	108,749,423	113,132,187		119,345,409	124,828,549	130,514,879	137,165,004					
43														
44	Net Increase (Decrease) to Fund	(478,301)	242,518	81,955		(429,384)	1,748,451	2,988,804	3,450,999					
45														
46	Beginning Balance, July 1	7,617,298	7,138,997	7,381,515		7,463,470	7,034,086	8,782,537	11,771,341					
47	Audit Adjust or Restatements	-	-	-		-	-	-	-					
48	Net Beginning Balance, July 1	7,617,298	7,138,997	7,381,515		7,463,470	7,034,086	8,782,537	11,771,341					
49	Ending Balance, June 30	7,138,997	7,381,515	7,463,470		7,034,086	8,782,537	11,771,341	15,222,341					
50	Reserve Amounts:													
51	Revolving Cash	100,000	100,000	100,000		100,000	100,000	100,000	100,000					
52	Stores	230,989	226,886	225,886		275,000	275,000	275,000	275,000					
53	Designated for Economic Uncert.	3,612,700	3,671,575	5,500,906		4,459,929	5,458,380	6,397,184	11,798,184					
54	Design for Econ Uncert-Lottery		645,244	765,678		1,329,157	1,329,157	1,329,157	1,329,157					
55	Designated for New SIS (Lottery)	252,256	397,437											
56	Designated for Tech 20%	20,000	20,000	20,000		20,000	20,000	20,000	20,000					
57	Designated for Lottery-Other	759,813	746,133	850,000		850,000	850,000	850,000	850,000					
58	Designated for Redevelopment													
59	Designated for Enrollment Growth	2,163,239	1,574,240											
60	3% Reserve Should Be =	4,371,873	4,344,755	4,921,309		5,118,394	5,316,290	5,316,290	5,542,242					
61	Res. Econ. Uncert. Above/Below 3%	640	72,953	1,429,597		869,890	1,669,143	4,410,052	7,585,098					
62	Sp Resv-Other Than Capital Equip	8,843,900	7,523,960	7,611,860		8,201,860	8,296,360	8,892,278	9,489,634					

# Palm Springs Unified School District

## Restricted Multiyear Budget Projections for FY 2005/06

	Audited Actuals 2002-03	Audited Actuals 2003-04	Estimated Actuals 2004-05	Percent of Change over FY	Projected Budget 2005-06	Percent of Change over FY	Projected 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
1												
2												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14	3,061,908	2,749,312	2,750,768	0.05%	3,224,968	17.24%	3,305,594	2.52%	3,517,158	6.40%	3,717,104	5.8%
15	3,061,908	2,749,312	2,750,768		3,224,968		3,305,594		3,517,158		3,717,104	
16	12,711,197	12,681,912	18,617,263	49.2%	14,532,494	22.7%	14,750,481	1.5%	14,971,739	1.5%	15,196,315	1.5%
17	10,266,288	9,466,448	11,763,292	24.2%	10,438,475	11.2%	11,009,861	5.4%	11,380,610	3.3%	11,735,323	3.1%
18	10,678,455	11,677,587	12,461,343	8.1%	13,427,052	7.2%	13,427,052	0.0%	13,427,052	0.0%	13,427,052	0.0%
19	4,330,197	2,635,145	3,463,140	31.4%	3,658,881	5.8%	3,564,368	-3.9%	3,674,864	3.1%	3,781,435	2.8%
20	41,048,045	39,210,404	49,255,805	25.2%	45,281,870	9.0%	46,057,357	1.7%	46,971,423	1.9%	47,857,229	1.8%
21												
22												
23												
24	13,290,230	13,223,604	15,135,072		13,964,613		14,160,832		14,375,221		14,606,761	
25		186,880	186,880		196,219		214,389		231,540		250,063	
26												
27												
28	13,290,230	13,410,484	15,321,952	14.2%	14,160,832	-7.2%	14,375,221	1.5%	14,606,761	1.5%	14,856,824	1.7%
29												
30	7,131,319	6,769,923	7,270,874		7,450,588		7,527,105		7,597,019		7,672,526	
31		80,963	80,963		76,517		69,914		75,507		81,548	
32												
33												
34	7,131,319	6,850,886	7,351,837	7.3%	7,527,105	2.3%	7,597,019	0.9%	7,672,526	0.9%	7,754,074	1.0%
35	5,789,653	6,318,535	7,066,715	21.2%	7,682,076	8.2%	7,991,622	4.0%	8,257,886	3.3%	8,433,215	2.1%
36	4,959,394	3,156,032	10,312,812	228.1%	4,185,490	-22.2%	4,344,539	3.8%	4,379,519	0.8%	4,463,023	1.9%
37	5,348,527	5,315,577	8,644,719	61.3%	8,724,149	0.9%	9,055,667	3.8%	9,336,392	3.0%	9,607,148	2.8%
38	682,324	280,336	401,037	43.0%	1,190,000	197.7%	1,737,375	45.0%	1,737,375	0.0%	1,737,375	0.0%
39												
40	820,018	743,882	1,240,102	59.1%	658,135	-48.9%	683,144	3.8%	704,322	3.1%	724,747	2.8%
41			572,211		500,000	-12.6%						
42	38,021,465	36,075,732	50,911,445	41.1%	44,627,787	-12.3%	45,784,586	2.5%	46,694,781	1.9%	47,576,406	1.8%
43												
44	3,026,580	3,134,672	(1,655,639)	-132.6%	654,083	-139.5%	272,771	-59.3%	276,642	1.4%	280,822	1.5%
45												
46	7,481,237	10,507,818	13,642,490	79.9%	11,986,851	-12.4%	12,640,934	5.4%	12,913,705	2.1%	13,190,346	2.1%
47												
48	7,481,237	10,507,818	13,642,490	79.9%	11,986,851	-12.4%	12,640,934	5.4%	12,913,705	2.1%	13,190,346	2.1%
49	10,507,818	13,642,490	11,986,851	-12.1%	12,640,934	5.9%	12,913,705	2.1%	13,190,346	2.3%	13,471,168	4.3%
50												
51												
52												
53												
54												
55	3,594,681	4,214,359										
56												
57												
58	6,913,137	9,362,460	11,986,851		12,640,934		12,640,934		12,640,934		12,640,934	
59		65,571										
60												
61												
62												

Description	Principal Appt. Software Data ID	2004/05 Estimated Actuals	2005/06 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	4,832.00	4,966.45
2. Inflation Increase	0041	117.00	211.00
3. All Other Adjustments	0042, 0525	17.45	
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	4,966.45	5,177.45
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit Per ADA (from Line 4)	0024	4,966.45	5,177.45
b. Total Revenue Limit ADA	0033	21,621.00	22,264.00
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	107,379,615.45	115,270,746.80
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements (PL 81-874)	0272		
8. Meals for Needy Pupils	0090	762,367.48	794,615.62
9. Other Revenue Limit Adjustments	---		
10. Beginning Teacher Salary Incentive Funding	0138	358,290.00	373,445.67
11. Less: Class Size Penalties Adjustment	0173		
12. TOTAL, BEFORE DEFICIT (Sum Lines 5c through 10 minus Line 11)	0082	108,500,272.93	116,438,808.09
<b>DEFICIT CALCULATION</b>			
13. Deficit Factor (E.C. Section 42238.146(a)(1))	0281	0.99677	0.98871
14. REVENUE LIMIT (Line 12 times Line 13)	0282	108,149,817.05	115,124,213.95
15. Deficit Factor (E.C. Section 42238.146(a)(2))	0283	0.98174	1.00000
16. DEFICITED REVENUE LIMIT (Line 14 times Line 15)	0284	106,175,001.39	115,124,213.95
<b>OTHER REVENUE LIMIT ITEMS NET OF ANY DEFICIT</b>			
17. Unemployment Insurance Revenue	0060	649,743.00	456,522.00
18. Continuation High School Revenue	0066		
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	467,000.00	668,482.00
22. PERS Safety Adjustment	0205		
23. TOTAL, OTHER REVENUE LIMIT ITEMS NET OF ANY DEFICIT (Sum Lines 17, 18 and 22, minus Lines 19 through 21)	0088	182,743.00	(211,960.00)
24. TOTAL, REVENUE LIMIT (Sum Lines 16 and 23)	---	106,357,744.39	114,912,253.95

Description	Principal Appt. Software Data ID	2004/05 Estimated Actuals	2005/06 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0117	28,683,378.00	
26. Miscellaneous Taxes	0078	1,439.00	28,683,378.00
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)	---	28,684,817.00	28,683,378.00
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)	---	77,672,927.39	86,228,875.95
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	9014/0458	818,483.18	862,105.55
33. Core Academic Program	9001	411,234.57	
34. California High School Exit Exam	9002	748,861.26	780,682.56
35. Pupil Promotion and Retention and Low STAR Score Programs	9003	157,307.56	
36. Apprenticeship Funding	9006		
37. Community Day School Additional Funding	9007		
38. All Other Adjustments	---		
39. TOTAL, OTHER ITEMS (Sum Lines 33 through 38, minus Line 32)	---	498,920.21	(81,422.99)
40. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 39) (This amount should agree with object 8011)	9999	78,171,847.60	86,147,452.96

July 1 Budget (Single Adoption)  
2004/05 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs-Interfund Transfers In 5750	Transfers Out 5750	Indirect/Direct Support Transfers In 7350, 7380	Costs-Interfund Transfers Out 7350, 7380	Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(9,990.00)	0.00	(413,046.00)				
Other Sources/Uses Detail								
Fund Reconciliation					330,000.00	572,211.00	0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	70,244.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	9,990.00	0.00	31,813.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	310,989.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					572,211.00	0.00	0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail								
Fund Reconciliation					0.00	330,000.00	0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	21,917.00	0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					21,917.00	0.00	0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00

July 1 Budget (Single Adoption)  
2004/05 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 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				
OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
WELFARE-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
RETIREMENT BENEFIT FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation							0.00	0.00
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
ARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation							0.00	0.00
STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation							0.00	0.00
TOTALS	9,990.00	(9,990.00)	413,045.00	(413,045.00)	974,126.00	974,126.00	0.00	0.00



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

Description	Direct Costs-Interfund Transfers In 5750	Transfers Out 5750	Indirect/Direct Support Transfers In 7350, 7380	Costs-Interfund Transfers Out 7350, 7380	Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(673.00)	0.00	(424,381.00)				
Other Sources/Uses Detail					225,000.00	500,000.00		
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	68,143.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	873.00	0.00	31,724.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	324,514.00	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					500,000.00	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	225,000.00		
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								
40 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)  
2005/06 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail and Reconciliation					0.00	0.00		
WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail and Reconciliation					0.00	0.00		
SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail and Reconciliation					0.00	0.00		
RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail and Reconciliation					0.00	0.00		
FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail and Reconciliation					0.00	0.00		
ARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail and Reconciliation								
STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail and Reconciliation								
TOTALS	873.00	(873.00)	424,381.00	(424,381.00)	725,000.00	725,000.00		

**PALM SPRINGS UNIFIED SCHOOL DISTRICT**  
**ESTIMATED MONTHLY CASH FLOW**  
**FISCAL YEAR 2005 / 2006 PROJECTIONS**  
**GENERAL FUND**

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
BEGINNING CASH	24,547,600	28,383,788	33,858,314	30,839,467	30,005,563	28,833,638	28,672,478	35,189,386	41,407,188	37,499,304	34,664,630	38,005,395
<b>A. REVENUES</b>												
Revenue Unit	6,505,983	11,310,388	8,063,202	7,655,988	7,215,378	13,440,188	11,561,301	11,918,640	7,008,995	9,598,050	13,000,164	1,863,009
Federal Revenues	1,450,265	838,771	630,842	665,603	1,029,530	298,713	2,065,749	1,247,351	479,005	471,785	1,007,244	2,148,184
Other State Revenues	520,032	438,143	723,024	2,185,409	585,481	692,840	4,138,528	3,786,785	655,387	1,371,171	1,260,373	1,674,609
Other Local Revenues	114,747	1,387,488	1,032,461	813,874	729,730	908,419	851,199	2,000,253	1,862,130	328,421	1,384,383	2,298,992
<b>TOTAL RECEIPTS</b>	<b>8,591,028</b>	<b>14,950,788</b>	<b>9,478,528</b>	<b>11,359,284</b>	<b>9,540,038</b>	<b>15,138,161</b>	<b>18,616,778</b>	<b>18,943,030</b>	<b>10,806,618</b>	<b>11,759,447</b>	<b>17,882,183</b>	<b>1,983,784</b>
<b>B. EXPENDITURES</b>												
Salaries and Benefits	6,622,156	9,685,354	11,874,031	11,145,780	11,566,068	12,076,200	11,487,044	11,320,332	12,382,736	11,707,829	12,639,304	14,688,649
Supplies and Services	1,278,860	1,587,755	1,544,028	1,523,340	1,573,980	1,312,855	1,099,569	1,150,711	1,418,805	1,385,893	2,523,408	4,554,859
Capital Outlays - 03, 06	135,757	104,754	108,402	105,708	120,135	110,756	94,420	81,839	112,724	128,109	97,013	187,027
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	15,000	0	0	0
Direct Support / Ind Costs	0	0	0	0	0	0	(14,829)	0	0	0	0	(409,552)
<b>TOTAL DISBURSEMENTS</b>	<b>8,036,772</b>	<b>10,577,863</b>	<b>13,526,459</b>	<b>12,774,837</b>	<b>13,260,122</b>	<b>13,439,910</b>	<b>12,646,204</b>	<b>12,552,882</b>	<b>13,925,863</b>	<b>13,221,921</b>	<b>15,263,725</b>	<b>13,931,283</b>
<b>C. OTHER SOURCES / TRANSFERS IN</b>												
Other Non-Revenue Transfers In	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER SOURCES</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>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	0	0	0	0	0	0	0	0	0	0
District Match	0	0	0	0	0	0	0	500,000	0	0	0	0
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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	200,000
Temporary Loan - Food Service - In	0	0	0	0	0	0	0	0	0	0	0	1,000,000
Temporary Loan - Restroom - Out	0	0	0	0	0	0	0	0	0	0	0	(1,500,000)
Temporary Loan - Developer Fees - Ou	0	0	0	0	0	0	0	0	0	0	0	(5,500,000)
<b>TEMPORARY LOANS - YEAR END 'RESTATEMENTS'</b>												
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	(200,000)
Temporary Loan - Food Service - Out	0	0	0	0	0	0	0	0	0	0	0	(1,000,000)
Temporary Loan - Restroom - In	0	0	0	0	0	0	0	0	0	0	0	3,500,000
Temporary Loan - Developer Fees - In	0	0	0	0	0	0	0	0	0	0	0	5,500,000
<b>TOTAL OTHER USES</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. PRIOR YEAR TRANSACTIONS</b>												
CCAD - 0140	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable - 0700	6,410,024	1,911,272	960,061	627,966	296,362	2,987	620,349	246,371	18,908	8,201	758,093	0
Due From Other Funds - 8310	0	0	1,350,000	0	312,314	0	26	78,583	572	(0)	0	21,946
Accounts Payable - 8500	3,098,222	121,650	76,996	37,307	36,321	2,100	83,041	501	2,015	1,380,401	8,787	518,023
Due To Other Funds - 8810	18,939	0	0	0	22,276	0	0	0	0	0	0	0
Deferred Revenue - 8650	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>	<b>3,201,913</b>	<b>1,769,622</b>	<b>2,230,065</b>	<b>590,659</b>	<b>548,060</b>	<b>587</b>	<b>548,335</b>	<b>325,454</b>	<b>15,364</b>	<b>(1,372,200)</b>	<b>748,308</b>	<b>(498,075)</b>
<b>E. NET INCREASE/DECREASE</b>												
County Year-End Adjustment	3,846,189	5,262,545	(2,816,847)	(833,864)	(3,171,945)	1,838,638	6,518,900	8,217,802	(3,907,863)	(2,034,674)	3,340,764	(11,534,164)
<b>F. ENDING CASH</b>	<b>28,292,769</b>	<b>33,656,314</b>	<b>38,839,467</b>	<b>38,005,543</b>	<b>28,833,638</b>	<b>28,672,478</b>	<b>35,189,386</b>	<b>41,407,188</b>	<b>37,499,304</b>	<b>34,664,630</b>	<b>38,005,395</b>	<b>26,471,231</b>

First Tier Review is for the General Fund  
deviation triggers a Second Tier review - the Second Tier is in  
ition to all items in the First Tier.

Criteria  
AVERAGE DAILY ATTENDANCE

Standard  
ADA has not been overestimated in 1) The first prior year  
(2004/05) OR 2) Two or more of the previous three years by  
more than the following variance levels:

Variance Level	ADA Range
1.030	0 to 300
1.025	301 to 1,000
1.020	1,001 to 30,000
1.015	30,001 to 400,000
1.010	400,001 and Over

Variance Level is: 1.020  
(based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column.)

Variance Level

etermine the ratio of budgeted ADA to actual ADA for each of the three prior years.  
er ADA data from the Form A  
m A, the sum of lines 3, 6, and 25, REVENUE LIMIT Column.)

al Year	Budget ADA	Actual ADA	Variance Level Budget divided by Actual
d Prior Year (2002/03)	20,747.00	20,709.00	1.0018
ond Prior Year (2003/04)	21,289.00	21,061.00	1.0108
t Prior Year (2004/05)	21,586.00	21,445.98	1.0065

Comparison to ADA Standard

- a. Based on the data reported, your district meets the 1st ADA Standard (has not overestimated ADA in excess of the standard ADA variance level for your size district in 2004/05).
- b. Based on the data reported, your district meets the 2nd ADA Standard (has not overestimated ADA in excess of the standard ADA variance level for your size district in 2 or more of the 3 previous years).

Criteria  
2. DEFICIT SPENDING

Standard  
Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First and second prior years OR  
2) First and third prior years has not exceeded the following variance levels:

Variance Level	ADA Range		
.0165	0	to	300
.0132	301	to	1,000
.0099	1,001	to	30,000
.0066	30,001	to	400,000
.0033	400,001	and	Over

Your Variance Level is: .0099  
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column.)

Deficit Spending Variance Level (Form 01)

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.  
Enter total expenditures and any deficit spending from Form 01:

Fiscal Year	Operating Expenditure (Form 01, Sec. B)	Deficit Spending * (Form 01, Sec. E)	Variance Level Deficit Spending divide by Expenditure
Third Prior Year (2002/03)	<u>145,707,657.00</u>	<u>0.00</u>	<u>.000</u>
Second Prior Year (2003/04)	<u>144,825,155.00</u>	<u>0.00</u>	<u>.000</u>
First Prior Year (2004/05)	<u>163,471,421.00</u>	<u>1,573,684.00</u>	<u>.009</u>
Budget Year (2005/06)	<u>163,473,196.00</u>	<u>0.00</u>	<u>.000</u>

\* If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-.

Comparison to Deficit Spending Standard

- a. Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2004/05 and 2003/04).
- b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2004/05 and 2002/03).

Criteria  
RESERVES

Standard  
Available reserves are not less than the following percentages as applied to total expenditures\*, transfers out, and other uses (except as provided for in Education Code Section 33128):

Percentage Level	ADA Range		
5% or 50,000 (greater of)	0	to	300
4% or 50,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	Over

Minimum Reserve Level is: 3%  
(based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column.)

Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude the distribution of revenues to its participating members.

Special Education Pass-through Funds Reserve Exclusion

1. a. Does your office choose to exclude the pass-through funds distributed to a SELPA(s) from the reserve calculation? No  
b. If yes, enter the name(s) of the SELPA(s) \_\_\_\_\_
2. a. Does your office serve as the Administrative Unit (AU) of the SELPA? No  
If no, pass-through funds cannot be excluded.  
b. If yes, the amount of special education funds budgeted in resources 3300-3499, 6500 and 6510 that will be excluded is  
Object 7211 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)  
Object 7212 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)  
Object 7213 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)  
Object 7221 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)  
Object 7222 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)  
Object 7223 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)
3. Total, Special Education Pass-through funds to be excluded: 0.00

Minimum Reserve Level (Funds 01 & 17)

Determine district's A) Recommended Reserve Amount & B) Budgeted Reserve Amount:

A. Recommended Reserve Amount

1. Total expenditures, transfers out, and other uses (Fund 01, Objects 1000-7999)	<u>163,973,196.00</u>
2. Special Education Pass-through Funds (Special Education Pass-through Funds Reserve Exclusion Section, Line 3)	<u>0.00</u>
3. Net Expenditures, Transfers Out, and Other Uses (Line A1 less Line A2)	<u>163,973,196.00</u>
4. Recommended minimum reserve percentage	<u>3%</u>
5. Total (Line A3 x Line A4)	<u>4,919,195.88</u>
6. Recommended minimum reserve amount for this district (Line A5 or the greater of Line A5 or \$50,000 for a district with less than 1,001 ADA)	<u>4,919,195.88</u>

B. Budgeted Reserve Amount (AMOUNTS DESIGNATED FOR RESERVES MUST BE UNRESTRICTED)

1. General Fund (Fund 01) - Budgeted in Designated for Economic Uncertainties (Col. D - #9770)	<u>5,789,086.00</u>
2. General Fund (Fund 01) - Budgeted in the Unappropriated Account (Col. D - #9790)	<u>0.00</u>
3. Special Reserve Fund (Fund 17) - Budgeted in DEU Account #9770	<u>7,701,860.00</u>

4. Special Reserve Fund (Fund 17) - Budgeted in the Unappropriated Account #9790 0.0

Total District Budgeted UNRESTRICTED Reserves 13,490,946.0

Comparison to Minimum Reserve Standard

a. Based on the data reported, your district's budget year reserve amounts meet the recommended reserve amount for your size district.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SUPPLEMENTAL INFORMATION

A. Multiyear Projection

Based on the required multiyear projection for the General Fund, if ending fund balances are projected to be negative for the current or two subsequent fiscal years, please explain the contributing factors.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

B. Change in Fund Balance (Form 01, Line F-2)

Determine the change in fund balance for the budget and two prior years

Fiscal Year	Ending Fund Balance	Net Inc./ (Dec.) Over Prior Year	Percentage Inc./ (Dec.)
Second Prior Year (2003/04)	21,024,003.00		
First Prior Year (2004/05)	19,450,321.00	(1,573,682.00)	-7.49%
Budget Year (2005/06)	19,675,020.00	224,699.00	1.16%

Provide an explanation if the fund balance has declined for the last two fiscal years:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

C. Components of Ending Fund Balance

1. Is the sum of the components of ending fund balance (Form 01, Lines F.2.a. and F.2.b., Column F) greater than the ending fund balance (Form 01, Line F.2., Column F)?
2. If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 01, Line F.2.d., Column F) is positive or zero.

No

D. Funding On-going General Fund Expenditures with One-time Resources

1. Does your budget include the use of one-time resources to fund more than 1% of on-going General Fund operating expenditures?
2. If yes, what percentage of on-going General Fund operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years

No

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E. Analysis of Change in Special Education Funding

Resource	Object	Description	2004/05 Actual	2005/06 Budget
6500	8091	Special Education ADA Transfer - Current Year	2,750,768.00	3,224,968.00
6500	8097	Property Tax Transfers	0.00	0.00
6500	8311	Special Education Master Plan - Current Year	0.00	0.00
6500	8791-	Special Education SELPA Transfers from Districts,		
	8793	County Offices, or JPAs	7,833,629.00	8,762,706.00
Less 6500	7221-	Special Education SELPA Transfers to Districts,		
	7223	County Offices, or JPAs	0.00	0.00
3310	8181	Special Education, Entitlement Per UDC	2,623,000.00	2,623,000.00
Total Revenues			13,207,397.00	14,610,674.00
Percentage of Change				10.62%

Provide an explanation if the percentage of change reflects an increase or decrease greater than 5%:

The increase is due to a combination of (1) transfer of students served by RCOE back to the District, and (2) the projected ADA growth for this new fiscal year.

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F. Multiyear Commitments

Complete the following table for all significant multiyear commitments for the budget year and the following two years (include debt for all funds here). Clearly identify the number of years remaining and the total remaining principal amount of the commitment, the amount of principal and interest budgeted for the 2005/06 fiscal year and the following two years, and the funding source of the payment. If the source of the payment is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2005 Principal Only	2005/06 Payment (P & I)	2006/07 Payment (P & I)	2007/08 Payment (P & I)	Fund/Object Code/ Resource
General Obligation Bonds	30	128,200,000.00	9,723,712.00	9,722,105.00	9,720,621.00	Sp Tax Assesment
State School Building Loans						
Other Postemployment Benefits	10	1,812,246.00	1,214,200.00	1,259,924.00	1,305,648.00	General Fund
Compensated Absences	10	737,274.00	73,727.00	73,727.00	73,727.00	General Fund
Certificate of Participation						
Capital Leases	2	96,831.00	51,098.00	4,120.00	0.00	General Fund
Other Commitments:						

Comments:

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G. Change in Contributions

Determine the change in contributions for the budget and prior years.

Third Prior Year (2002/03) - Optional Contributions (Form 01, Unrestricted Column, Line D3)	_____
Second Prior Year (2003/04) - Optional Contributions (Form 01, Unrestricted Column, Line D3)	_____
Percentage of change over prior year	0.00%
First Prior Year (2004/05) Contributions (Form 01, Unrestricted Column, Line D3)	(3,463,140.00)
Percentage of change over prior year	0.00%
Budget Year (2005/06) Contributions (Form 01, Unrestricted Column, Line D3)	(3,658,881.00)
Percentage of change over prior year	5.65%

Provide an explanation if the percentage of change in contributions for the budget year reflects an increase greater than 10%:

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H. Retiree Health and Welfare Benefits Liability

1. Are the health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method?

Pay-as-you-go

2. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	Budget Year		
	2005/06	2006/07	2007/08
Number of Retirees Receiving Benefits	108.00	112.00	116.00
Total Annual Cost	1,214,200.00	1,408,288.00	1,604,396.00
Total District Contribution	1,214,200.00	1,400,000.00	1,450,000.00
Total Retiree Contribution		8,288.00	154,396.00

3. If your plan provides Health and Welfare benefits for retirees over the age of 65:

- a. What is the unfunded liability for providing this benefit? \_\_\_\_\_
- b. Enter the date of the actuarial report (refer to Education Code Section 42140) used as a basis for determining the unfunded liability. \_\_\_\_\_

I. Temporary Borrowings Between Funds

Identify all transfers between funds which are accounted for as temporary borrowings for the budget year pursuant to Education Code Section 42603. For each borrowing, please identify the funds involved, the amount borrowed, the estimated repayment date, and the purpose for the temporary borrowing:

None

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J. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

None, all capital projects are funded by Capital Projects Funds.

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K. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that may impact the budget.

None.

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L. Status of Employee Salary and Benefit Negotiations

\*\*\*PLEASE NOTE\*\*\* If salary and benefit negotiations are not finalized, 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 with an analysis of the cost of the settlement and its impact on the operating budget. The public disclosure documents prepared in compliance with Government Code Section 3547.5 will satisfy this salary settlement notification requirement. (Refer to CDE Management Advisory 92-01, dated May 15, 1992.) The governing board must certify to the validity of the analysis. 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 the district superintendent.

Certificated Employees

- 1. Enter the number of certificated FTEs included in the budget. 1,252.70
- 2. Enter the number of certificated FTEs included in the prior year's second interim report. 1,223.05
- 3. Are salary and benefit negotiations for the certificated bargaining unit settled for the budget year? (Yes/No/NA) Yes

If settled, indicate the following:

- a. Total cost of the salary settlement. 80,201,875.00
- b. Amount of salary settlement included in the budget. 1,901,192.00
- c. Period of agreement. 07/01/04 - 06/30/07
- d. Percentage of change in salary over the prior year's salary schedule:

Fiscal Year	% Change in Salary Over Prior Year
Current Year (2004/05)	2.5% effective Jan 05
Budget Year (2005/06)	0.00%
First Subsequent Year (2006/07)	0.00%
Second Subsequent Year (2007/08)	0.00%

- e. Is salary increase on-going or a one-time bonus? On-going

If not settled, indicate the following:

- a. Enter the costs of a 1% increase in Salary and Statutory Benefits \_\_\_\_\_
- b. Are any tentative salary increases included in the budget? (Yes/No/NA) \_\_\_\_\_
- c. If yes, how much for each of the following:
  - 1. Salaries \_\_\_\_\_
  - 2. Health and Welfare Benefits \_\_\_\_\_
- 4. Are Step and Column adjustments included in the budget? (Yes/No/NA) Yes

Indicate the following for the budget and subsequent two years:

Fiscal Year	Cost of Step & Col. Adjustment	% Change In Step & Col. Over P.Y.
Current Year (2004/05)	1,279,723.00	
Budget Year (2005/06)	1,313,265.00	2.62%
First Subsequent Year (2006/07)	1,365,796.00	4.00%
Second Subsequent Year (2007/08)	1,434,086.00	5.00%

5. Are changes in health benefit costs included in the budget? (Yes/No/NA)

Yes \_\_\_\_\_

Fiscal Year	% Change in Health Benefits Over P.Y.
Budget Year (2005/06)	9.00
First Subsequent Year (2006/07)	10.00
Second Subsequent Year (2007/08)	10.00

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

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

General Fund

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Classified Employees

1. Enter the number of classified FTEs included in the budget. 714.66
2. Enter the number of classified FTEs included in the prior year's second interim report. 706.72
3. Are salary and benefit negotiations for the classified bargaining unit settled for the budget year? (Yes/No/NA) No

If settled, indicate the following:

- a. Total cost of the salary settlement. \_\_\_\_\_
- b. Amount of salary settlement included in the budget. \_\_\_\_\_
- c. Period of agreement. \_\_\_\_\_
- d. Percentage of change in salary over the prior year's salary schedule. \_\_\_\_\_

Fiscal Year	% Change in Salary Over Prior Year
Current Year (2004/05)	_____
Budget Year (2005/06)	_____
First Subsequent Year (2006/07)	_____
Second Subsequent Year (2007/08)	_____

- e. Is salary increase on-going or a one-time bonus? \_\_\_\_\_

If not settled, indicate the following:

- a. Enter the costs of a 1% increase in Salary and Statutory Benefits 191,844.00
- b. Are any tentative salary increases included in the budget? (Yes/No/NA) No
- c. If yes, how much for each of the following:
1. Salaries \_\_\_\_\_
  2. Health and Welfare Benefits \_\_\_\_\_

4. Are Step and Column adjustments included in the budget? (Yes/No/NA) Yes

Indicate the following for the budget and subsequent two years:

Fiscal Year	Cost of Step & Col. Adjustment	% Change in Step & Col. Over P.Y.
Current Year (2004/05)	207,351.00	_____
Budget Year (2005/06)	228,404.00	10.15%
First Subsequent Year (2006/07)	246,676.00	8.00%
Second Subsequent Year (2007/08)	266,410.00	8.00%

5. Are changes in health benefit costs included in the budget? (Yes/No/NA) Yes

Fiscal Year	% Change in Health Benefits Over P.Y.
Budget Year (2005/06)	9.00%
First Subsequent Year (2006/07)	10.00%
Second Subsequent Year (2007/08)	10.00%

6. List the significant contract changes and the cost impact of each change (i.e., differential pay, hours of employment, leave of absence, etc.)

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

General Fund

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THIS IS THE END OF THE FIRST TIER REVIEW.

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First Tier Review is for Fund 11 - Adult Education Fund

Criteria  
AVERAGE DAILY ATTENDANCE

Standard  
ADA has not been overestimated in 1) The first prior year (2004/05) OR 2) Two or more of the previous three years by more than the following variance levels:

Variance Level	ADA Range
1.030	0 to 300
1.025	301 to 1,000
1.020	1,001 to 30,000
1.015	30,001 to 400,000
1.010	400,001 and Over

Your Variance Level is: 1.020  
(as reported on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)

Variance Level

Determine the ratio of budgeted ADA to actual ADA for each of the three prior years.  
(Use ADA data from the Form A  
on Form A, line 16, REVENUE LIMIT Column.)

Prior Year	Budget ADA	Actual ADA	Variance Level Budget divided by Actual
Third Prior Year (2002/03)	210.00	262.00	.8015
Second Prior Year (2003/04)	218.00	266.00	.8195
First Prior Year (2004/05)	238.00	238.00	1.0000

Comparison to ADA Standard

- a. Based on the data reported, your district meets the 1st ADA Standard (has not overestimated ADA in excess of the standard ADA variance level for your size district in 2004/05).
- b. Based on the data reported, your district meets the 2nd ADA Standard (has not overestimated ADA in excess of the standard ADA variance level for your size district in 2 or more of the 3 previous years).



Criteria  
2. DEFICIT SPENDING

Standard  
Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First AND second prior years OR 2) First AND third prior years has not exceeded the following variance levels:

Variance Level	ADA Range
.0165	0 to 300
.0132	301 to 1,000
.0099	1,001 to 30,000
.0066	30,001 to 400,000
.0033	400,001 and Over

Your Variance Level is: .0099  
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)

Deficit Spending Variance Level (Form 11)

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.  
Enter total expenditures and any deficit spending from Form 11:

Fiscal Year	Operating Expenditure (Form 11, Sec. B)	Deficit Spending * (Form 11, Sec. E)	Variance Level Deficit Spending divide by Expenditure
Third Prior Year (2002/03)	1,078,112.00	0.00	.000
Second Prior Year (2003/04)	1,000,680.00	0.00	.000
First Prior Year (2004/05)	1,177,432.00	23,126.00	.019
Budget Year (2005/06)	861,735.00	7,546.00	.008

\* If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-.

Comparison to Deficit Spending Standard

- Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2004/05 and 2003/04).
- Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2004/05 and 2002/03).

**PLEMENTAL INFORMATION**

**A. Change in Fund Balance**

Determine the change in fund balance for the budget and two prior years.

Fiscal Year	Ending Fund Balance (Form 11, Line F-2)	Net Inc./.(Dec.) Over Prior Year	Percentage Inc./.(Dec.)
Second Prior Year (2003/04)	159,399.00		
First Prior Year (2004/05)	136,272.00	(23,127.00)	-14.51%
Budget Year (2005/06)	128,726.00	(7,546.00)	-5.54%

Provide an explanation if the fund balance has declined for the last two fiscal years:

The estimated actuals are conservative. The expenditures at the time of closing normally drop eliminating any deficit.

**B. Components of Ending Fund Balance**

1. Is the sum of the components of ending fund balance (Form 11, Lines F.2 a. and F.2 b., Budget Column) greater than the ending fund balance (Form 11, Line F.2., Budget Column)? No \_\_\_\_\_
2. If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 11, Line F.2.d., Budget Column) is positive or zero.

**C. Funding On-going Expenditures with One-time Resources**

1. Does your budget include the use of one-time resources to fund on-going operating expenditures? No \_\_\_\_\_
2. If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

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IS THE END OF THE FIRST TIER REVIEW.

This First Tier Review is for Fund 12 - Child Development Fund

**Criteria**  
DEFICIT SPENDING

**Standard**  
Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First AND second prior years OR 2) First AND third prior years has not exceeded the following variance levels:

Variance Level	ADA Range
.0165	0 to 300
.0132	301 to 1,000
.0099	1,001 to 30,000
.0066	30,001 to 400,000
.0033	400,001 and Over

Your Variance Level is: 0099  
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)

**Deficit Spending Variance Level (Form 12)**

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.  
Enter total expenditures and any deficit spending from Form 12:

Fiscal Year	Operating Expenditure (Form 12, Sec. B)	Deficit Spending * (Form 12, Sec. E)	Variance Level Deficit Spending divided by Expenditure
Third Prior Year (2002/03)	1,956,202.00	0.00	.000
Second Prior Year (2003/04)	2,206,948.00	0.00	.000
First Prior Year (2004/05)	2,592,314.00	67,603.00	.026
Budget Year (2005/06)	2,042,154.00	0.00	.000

\* If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-.

**Comparison to Deficit Spending Standard**

- a. Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2004/05 and 2003/04).
- b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2004/05 and 2002/03).

PLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

Fiscal Year	Ending Fund Balance (Form 12, Line F-2)	Net Inc./(Dec.) Over Prior Year	Percentage Inc./(Dec.)
Second Prior Year (2003/04)	67,603.00		
First Prior Year (2004/05)	0.00	(67,603.00)	-100.00%
Budget Year (2005/06)	0.00	0.00	0.00%

Provide an explanation if the fund balance has declined for the last two fiscal years:

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B. Components of Ending Fund Balance

- Is the sum of the components of ending fund balance (Form 12, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 12, Line F.2., Budget Column)? No \_\_\_\_\_
- If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 12, Line F.2.d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

- Does your budget include the use of one-time resources to fund on-going operating expenditures? No \_\_\_\_\_
- If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

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IS THE END OF THE FIRST TIER REVIEW.

This First Tier Review is for Fund 13 - Cafeteria Special Revenue Fund

<u>Criteria</u>	<u>Standard</u>
DEFICIT SPENDING	Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First AND second prior years OR 2) First AND third prior years has not exceeded the following variance levels:

Variance Level	ADA Range		
.0165	0	to	300
.0132	301	to	1,000
.0099	1,001	to	30,000
.0066	30,001	to	400,000
.0033	400,001	and	Over

Your Variance Level is: 0099  
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)

Deficit Spending Variance Level (Form 13)

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.  
Enter total expenditures and any deficit spending from Form 13:

Fiscal Year	Operating Expenditure (Form 13, Sec. B)	Deficit Spending * (Form 13, Sec. E)	Variance Level Deficit Spending divide by Expenditure
Third Prior Year (2002/03)	6,181,244.00	0.00	.000
Second Prior Year (2003/04)	6,645,650.00	0.00	.000
First Prior Year (2004/05)	6,643,399.00	0.00	.000
Budget Year (2005/06)	6,879,642.00	30,418.00	.004

\* If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-

Comparison to Deficit Spending Standard

- a. Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2004/05 and 2003/04)
  
- b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2004/05 and 2002/03).

PLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

Fiscal Year	Ending Fund Balance (Form 13, Line F-2)	Net Inc./ (Dec.) Over Prior Year	Percentage Inc./ (Dec.)
Second Prior Year (2003/04)	371,739.00		
First Prior Year (2004/05)	444,789.00	73,050.00	19.65%
Budget Year (2005/06)	414,371.00	(30,418.00)	-6.84%

Provide an explanation if the fund balance has declined for the last two fiscal years:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
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\_\_\_\_\_

B. Components of Ending Fund Balance

- Is the sum of the components of ending fund balance (Form 13, Lines F.2 a. and F.2.b., Budget Column) greater than the ending fund balance (Form 13, Line F.2., Budget Column)? No
- If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 13, Line F.2 d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

- Does your budget include the use of one-time resources to fund on-going operating expenditures? No
- If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

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IS THE END OF THE FIRST TIER REVIEW.

This First Tier Review is for Fund 14 - Deferred Maintenance Fund

SUPPLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

Fiscal Year	Ending Fund Balance (Form 14, Line F-2)	Net Inc./(Dec.) Over Prior Year	Percentage Inc./(Dec.)
Second Prior Year (2003/04)	742,569.00		
First Prior Year (2004/05)	1,295,579.00	553,010.00	74.47%
Budget Year (2005/06)	1,076,568.00	(219,011.00)	-16.90%

Provide an explanation if the fund balance has declined for the last two fiscal years:

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B. Components of Ending Fund Balance

1. Is the sum of the components of ending fund balance (Form 14, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 14, Line F.2., Budget Column)? No
2. If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 14, Line F.2.d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

1. Does your budget include the use of one-time resources to fund on-going operating expenditures? No
2. If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

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THIS IS THE END OF THE FIRST TIER REVIEW.

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