

SPECIAL MEETING

CAPISTRANO UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES

33122 Valle Road
San Juan Capistrano, CA 92675

**Teleconferencing of Meeting
from
33122 Valle Road
San Juan Capistrano, CA 92675
to
22331 Grant Ave.
Ogden, Utah**

June 24, 2009

7:00 p.m.

I. PRELIMINARY

Meeting was called to order by _____

Pledge of Allegiance to the Flag

Board consideration and adoption of the agenda.

Motion by _____ Seconded by _____

Public comments to agenda items only.

ROLL CALL:

Present

Absent

Ellen M. Addonizio, President
Mike Winsten, Vice President
Larry Christensen, Clerk
Jack Brick, Member
Anna Bryson, Member
Ken Lopez-Maddox, Member
Sue Palazzo, Member

OPEN SESSION

7:00 p.m.

RECORDING OF SCHOOL BOARD MEETINGS

In accordance with Board Policy 9324, Board Minutes, all Regular School Board Meetings will be audio recorded.

II. INSTRUCTIONS FOR PRESENTATIONS TO THE BOARD BY PARENTS AND CITIZENS PRESENT AT THIS MEETING

We are pleased you can be with us at this meeting, and we hope you will return often. Your visit assures us of continuing community interest in our schools.

The members of the Board of Trustees of this District are locally elected state officials, who serve four-year terms of office, and who are responsible for the educational program of our community from grades kindergarten through twelve. They are required to conduct programs of the schools in accordance with the State of California Constitution, the State Education Code, and other laws relating to schools enacted by the Legislature, and policies and procedures which this Board adopts.

The Board is a policy-making body whose actions are guided by the school district's Mission and Goals. Administration of the District is delegated to a professional administrative staff headed by the Superintendent.

The agenda and its extensive background material are studied by each member of the Board for at least two days preceding the meeting. Board Members can call the administrative staff for clarification on any item, and many of the items on the agenda were discussed by the Board during previous meetings. These procedures enable the Board to act more effectively on agenda items than would otherwise be possible.

WHAT TO DO IF YOU WISH TO ADDRESS THE BOARD OF TRUSTEES

ITEMS ON THE AGENDA. Any person may address the Board concerning any item on the agenda and may, at the discretion of the Board, be granted three (3) minutes to make a presentation to the Board at the time a specific item is under discussion. However, the time assigned for individual presentations could be fewer than three (3) minutes depending upon the total number of speakers who wish to address a specific agenda topic. Prior to the opening of the meeting, a Request to Address the Board card (located in the foyer) should be completed and submitted to the Secretary of the Board. The total time devoted to presentations to the Board shall not exceed twenty (20) minutes, unless additional time is granted by the Board. All presentations shall be heard by the Board prior to the formal discussion of the agenda topic under consideration. Once an agenda item has been opened for public comment, no additional "Request to Address the Board of Trustees" cards shall be accepted for that topic.

ORAL COMMUNICATIONS (Non-Agenda Items). Citizens may address the Board on any item not appearing on the agenda. Individual presentations are limited to three (3) minutes per individual, with twenty (20) minutes in total being devoted for this purpose, but could be less if there are a large number of Oral Communication speakers. Legally, the Board may not take action on items raised by speakers under Oral Communications. However, at its discretion, the Board may refer items to the administration for follow-up or place topics on a future Board agenda.

PUBLIC HEARINGS. Anytime the Board schedules a separate public hearing on any given topic, it shall not hear speakers on that topic before the public hearing, except as to the scheduling of the hearing, nor shall it hear speakers after the hearing, except as to changes in the policy or recommended actions which are directed at the time of the hearing.

CLOSED SESSION. In accordance with Education Code Section 35146 and Government Code Section 54957, the Board may recess to Closed Session to discuss personnel matters which they consider inadvisable to take up in a public meeting.

REASONABLE ACCOMMODATION

In order to help ensure participation in the meeting of disabled individuals, appropriate disability-related accommodations or modifications shall be provided by the Board, upon request, in accordance with the Americans with Disabilities Act (ADA). Persons with a disability who require a disability-related accommodation or modification, including auxiliary aids and services in order to participate in a Board meeting, shall contact the Superintendent or designee in writing by noon on the Friday before the scheduled meeting. Such notification shall provide school district personnel time to make reasonable arrangements to assure accessibility to the meeting.

III. BOARD/SUPERINTENDENT ANNOUNCEMENTS

IV. DISCUSSION/ACTION

1. **FINAL BUDGET:** Consideration and approval, adoption of the 2009-10 Final Budget.
(Supporting Information)
Contact: Ron Lebs, Deputy Superintendent, Business & Support Services

DISCUSSION/
ACTION
Vote _____
Page 1

Motion by _____	Seconded by _____
ROLL CALL:	
Trustee Brick _____	Trustee Christensen _____
Trustee Bryson _____	Trustee Lopez-Maddox _____
Trustee Palazzo _____	Trustee Winsten _____
	Trustee Addonizio _____

V. ADJOURNMENT

**THE NEXT SPECIAL MEETING OF THE GOVERNING BOARD WILL BE
HELD ON THURSDAY, JUNE 25, 2009, 8:00 P.M. AT THE CAPISTRANO
UNIFIED SCHOOL DISTRICT OFFICE BOARD ROOM, 33122 VALLE ROAD,
SAN JUAN CAPISTRANO, CALIFORNIA**


For information regarding Capistrano Unified School District, please visit our website:

www.capousd.org

CAPISTRANO UNIFIED SCHOOL DISTRICT
San Juan Capistrano, California

June 22, 2009

TO: Ellen Addonizio, President
and Members
Board of Trustees, Capistrano Unified School District

FROM: Ronald N. Lebs, Deputy Superintendent, Business & Support Services 

SUBJECT: **2009-10 FINAL BUDGET: PUBLIC HEARING AND ADOPTION**

BACKGROUND INFORMATION

On February 20, 2009, Governor Schwarzenegger signed a 17-month budget (SB 1, Chapter 1, Statutes of 2009). This budget is unlike any the State of California has previously adopted, with three of the most unique points being that the Budget provided for new revenue streams through taxation and borrowing, significant reductions in statewide funding, and the Budget spans two fiscal years – running through June 2010. The Enacted Budget was predicated on the passage of several ballot measures, which were sent to the voters on May 19, 2009, and subsequently rejected.

At a series of Budget Study Sessions held during winter and spring 2009, Trustees were informed that the impact of the Governor's Budget Proposal would require approximately \$25 million in reductions in order to balance the district's 2009-10 budget. On April 13, 2009, the Board of Trustees approved budget reductions totaling approximately \$25 million. Specific programs and services were identified for elimination in order to meet the objective of budget solvency.

At the Board meeting held on June 8, 2009, staff presented to Trustees the 2009-10 tentative budget, as well as the assumptions to be used in CUSD's 2009-10 Final Budget. These assumptions incorporated the provisions of the 17-month State Budget and the May Revise.

CURRENT CONSIDERATIONS

The purpose of this agenda item is to request Board approval of the 2009-10 Final District Budget. The Final Budget to be presented incorporates the budget assumptions presented to the Trustees at the June 8, 2009, meeting.

As required by law, the Board is required to conduct a public hearing on the Final Budget. A final version of this agenda item has been available for public inspection, both in the lobby of the Education Center and on the district website, since June 18, 2009. Included in this Board item are the assumptions used in the preparation of the 2009-10 Budget, Exhibit A; summary budgets for the District's funds, Exhibit B; State Criteria and Standards for 2009-10, Exhibit C; and the School District Certification of the State Criteria and Standards and the Workers' Compensation Certification, Exhibit D.

2009-10 FINAL BUDGET: PUBLIC HEARING AND ADOPTION

June 22, 2009

Page 2

Final Budget Overview

Revenue Budget – The CUSD Final Budget has been prepared based upon the revenue assumptions contained in the 17-month State Budget and the May Revise. The revenue budget assumes a 4.25% cost-of-living (COLA) adjustment, with a 17.967% deficit for base revenue limits with student enrollment projected to grow by 57 pupils in the 2009-10 school year. State categorical revenues are budgeted with no COLA and a 5% deficit. Revenues also include several one-time sources from the American Recovery & Reinvestment Act (ARRA): \$5.9 million from State Fiscal Stabilization Funds (SFSF), \$5.1 million from IDEA offset funds, \$2.1 million transfer from Adult Education and Deferred Maintenance, and \$650K in Building “C” lease revenues. Additionally, the budget includes \$13.5 million in categorical flexibility.

Expenditure Budget – The 2009-10 expenditure budget contains the cost of automatic step and column salary increases and projected health and welfare benefit premium increases. Additionally, the budget reductions approved on April 13, 2009 are incorporated into the budget.

Ending Fund Balance – The Final Budget shows General Fund revenues and other sources estimated at \$368,743,943 with estimated expenditures and other uses of \$372,369,484. The unrestricted reserve for economic uncertainties is projected to be \$7,616,631 or 2.05% of expenditures. This reserve meets the required reserve level of 2%.

Revised Final Budget – Staff will bring forward any further changes to the 17-month State Budget within 45 days after the adoption of such revisions to the State Budget.

FINANCIAL IMPLICATIONS

The financial implications of this agenda item have been detailed under Current Considerations and will be provided in the forthcoming Exhibits accompanying this agenda item.

STAFF RECOMMENDATION

It is respectfully requested that the Board President recognize Ron Lebs, Deputy Superintendent, Business & Support Services who, along with Kristofer Pitman, Executive Director, Fiscal Services, will make a brief presentation to the Board regarding the Final Budget and be available for Trustee questions. Following the presentation, it is recommended the Board President conduct a public hearing on CUSD’s 2009-10 Final Budget.

Following the public hearing, it is respectfully recommended the Board adopt the Final Budget and approve the budget assumptions and Criteria & Standards for the 2009-10 school and fiscal year.

DISCUSSION/
ACTION

Assumptions Used for 2009-2010 Budget Adoption
June 22, 2009

	2008-2009 Estimated Actuals	2009-2010 MYP Projection	2010-2011 MYP Projection	2011-2012 MYP Projection
*** Enrollment and Revenues ***				
Increase to ADA	485	57	0	0
Revenue Limit ADA: CUSD & County Educated	50,077	50,134	50,134	50,134
Revenue Limit:				
Cost of Living Adjustment (COLA)	5.66%	4.25%	0.90%	2.40%
Revenue Limit Deficit	11.428%	17.967%	17.967%	17.967%
Base Revenue Limit	\$6,112	\$6,373	\$6,431	\$6,586
Funded Revenue Limit	\$5,414	\$5,228	\$5,276	\$5,403
Funding Change for Revenue Limit	-6.83%	-3.55%	-18.04%	2.35%
¹ Revenue Limit Adjustment/ Eliminate @ 1st Int	\$0	\$4,261,375	\$0	\$0
Funding Change for Categoricals	-15.38%	-4.46%	0.90%	2.40%
Funding Change for Special Education (On state and local portion only)	0.00%	0.00%	0.90%	2.40%
Funding for Supplemental Hourly: 2007/08 Base	\$1,896,181	\$1,796,664	\$1,812,834	\$1,856,342
Lottery Funding - Unrestricted	\$109.50	\$109.50	\$109.50	\$109.50
Lottery Funding - Restricted	\$11.50	\$11.50	\$11.50	\$11.50
Foundation Fundraising	\$1,000,000	\$0	\$0	\$0
Transfer Building C Lease Revenues	\$900,000	\$650,000	\$650,000	\$650,000
American Recovery & Reinvestment Act (ARRA):				
State Fiscal Stabilization Fund (SFSF)	\$11,469,682	\$5,856,370	\$0	\$0
NCLB Title I	\$0	\$0	\$0	\$0
³ Special Ed IDEA, Part B	\$0	\$4,650,577	\$0	\$0
May Revise Est. Not Recognized in Projections:				
¹ Additional Revenue Limit Deficits	\$0	(\$4,261,375)	included	included
Home to School Transportation - 65% cut	\$0	(\$556,437)	ongoing	ongoing
Special Ed Transportation - 65% cut	\$0	(\$1,436,845)	ongoing	ongoing
ARRA Federal Funds Pending				
² NCLB Title I (1st Round Received)	\$0	\$1,024,641	\$0	\$0
² NCLB Title I (2nd Round Pending)	\$0	\$1,252,340	\$0	\$0
³ Special Ed IDEA, Part B	\$0	\$10,110,155	\$0	\$0
³ Special Ed IDEA, Part B (transfer out for MOE)	\$0	(\$5,054,577)	\$0	\$0
Categorical Flexibility Transfer (8998)	\$6,395,871	\$13,498,254	\$0	\$0
Categorical Ending Fund Balance Transfer (8997)	\$3,196,632			
Class Size Reduction Income	\$14,209,439	\$7,373,825	\$7,440,189	\$7,618,754
*** Expenditures ***				
Salary Increases Included	No	No	No	No
Step and Column Used - Certificated	Position Cntrl	Position Cntrl	1.5%	1.5%
Step Used - Classified	Position Cntrl	Position Cntrl	2.0%	2.0%
Health & Welfare Benefits Increase %	9%	10%	10%	10%
Transfer to Deferred Maintenance	\$2,050,000	\$0	\$0	\$0

Assumptions Used for 2009-2010 Budget Adoption
June 22, 2009

	2008-2009 Estimated Actuals	2009-2010 MYP Projection	2010-2011 MYP Projection	2011-2012 MYP Projection
*** Reserve Levels ***				
Reserve for Economic Uncertainty	\$8,414,520	\$7,616,631	\$7,607,618	\$7,679,755
Required Amount @ 2% Minimum	\$7,942,437	\$7,447,390	\$7,099,075	\$7,278,038
Reserve for Economic Uncertainty %	2.12%	2.05%	2.14%	2.11%
Over / (Short)	\$472,083	\$169,241	\$508,543	\$401,717
*** Budget Reductions ***				
Budget Reductions Included at Budget Adoption	\$0	\$25,500,000	\$0	\$0
Additional Budget Reductions Needed	\$0	\$4,261,375	\$25,700,000	\$28,500,000
Using Financial Recommendations from: School Services' 6/1/09 Dartboard Estimate and OCDE's Assumption Recommendation				
Combined Total	\$0	\$29,761,375	\$25,700,000	\$28,500,000

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	265,573,809.00	6,078,859.00	271,652,668.00	260,952,253.00	5,556,698.00	266,508,951.00	-1.9%
2) Federal Revenue		8100-8299	1,004,550.00	29,916,087.00	30,920,637.00	1,000,000.00	27,508,455.00	28,508,455.00	-7.8%
3) Other State Revenue		8300-8599	22,216,643.00	52,237,146.00	74,453,789.00	31,936,119.00	33,701,316.00	65,637,435.00	-11.8%
4) Other Local Revenue		8600-8799	8,866,356.00	1,051,335.00	9,917,691.00	4,327,940.00	1,002,865.00	5,330,805.00	-46.2%
5) TOTAL REVENUES			297,661,358.00	89,283,427.00	386,944,785.00	298,216,312.00	67,769,334.00	365,985,646.00	-5.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	162,635,588.00	47,604,111.00	210,239,699.00	156,917,736.00	36,085,679.00	193,003,415.00	-8.2%
2) Classified Salaries		2000-2999	28,916,769.00	29,878,887.28	58,795,656.28	29,420,078.00	28,379,051.00	57,799,129.00	-1.7%
3) Employee Benefits		3000-3999	52,888,682.00	20,317,441.00	73,206,123.00	53,615,301.00	18,692,290.00	72,307,591.00	-1.2%
4) Books and Supplies		4000-4999	5,018,576.00	8,866,574.72	13,885,150.72	5,283,753.00	8,573,420.00	13,857,173.00	-0.2%
5) Services and Other Operating Expenditures		5000-5999	16,940,369.00	11,099,416.00	28,039,785.00	17,544,999.00	8,939,963.00	26,484,962.00	-5.5%
6) Capital Outlay		6000-6999	0.00	49,316.00	49,316.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	2,494,398.00	8,966,082.00	11,460,480.00	3,196,415.00	6,387,381.00	9,583,796.00	-16.4%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(3,900,220.00)	3,295,868.00	(604,352.00)	(4,376,425.00)	3,709,843.00	(666,582.00)	10.3%
9) TOTAL EXPENDITURES		7300-7399	264,994,162.00	130,077,696.00	395,071,858.00	261,601,857.00	110,767,627.00	372,369,484.00	-5.7%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			32,667,196.00	(40,794,269.00)	(8,127,073.00)	36,614,455.00	(42,998,293.00)	(6,383,838.00)	-21.4%
D. OTHER FINANCING SOURCES/USES									
¹⁾ Interfund Transfers									
a) Transfers In		8900-8929	900,000.00	0.00	900,000.00	2,758,297.00	0.00	2,758,297.00	206.5%
b) Transfers Out		7600-7629	0.00	2,050,000.00	2,050,000.00	0.00	0.00	0.00	-100.0%
) 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%
i) Contributions		8980-8999	(32,936,983.00)	32,936,983.00	0.00	(42,041,418.00)	42,041,418.00	0.00	0.0%
i) TOTAL OTHER FINANCING SOURCES/USES			(32,036,983.00)	30,886,983.00	(1,150,000.00)	(39,283,121.00)	42,041,418.00	2,758,297.00	-339.9%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			630,213.00	(9,907,286.00)	(9,277,073.00)	(2,668,666.00)	(956,875.00)	(3,625,541.00)	-60.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,980,084.00	10,864,161.00	21,844,245.00	11,610,297.00	956,875.00	12,567,172.00	-42.5%
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)			10,980,084.00	10,864,161.00	21,844,245.00	11,610,297.00	956,875.00	12,567,172.00	-42.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,980,084.00	10,864,161.00	21,844,245.00	11,610,297.00	956,875.00	12,567,172.00	-42.5%
2) Ending Balance, June 30 (E + F1e)			11,610,297.00	956,875.00	12,567,172.00	8,941,631.00	0.00	8,941,631.00	-28.8%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	175,000.00	0.00	175,000.00	175,000.00	0.00	175,000.00	0.0%
Stores		9712	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Prepaid Expenditures		9713	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
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	956,875.00	956,875.00	0.00	0.00	0.00	-100.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	8,414,520.00	0.00	8,414,520.00	7,616,631.00	0.00	7,616,631.00	-9.5%
Designated for the Unrealized Gains of Investments and Cash in County Treasury									
Other Designations		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount		9780	2,720,777.00	0.00	2,720,777.00	1,000,000.00	0.00	1,000,000.00	-63.2%
1) Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	
		9790				0.00	0.00	0.00	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment		8011	18,774,984.00	0.00	18,774,984.00	18,644,918.00	0.00	18,644,918.00	-0.7%
State Aid - Current Year		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8019	350,770.00	0.00	350,770.00	0.00	0.00	0.00	-100.0%
State Aid - Prior Years									
Tax Relief Subventions		8021	2,109,848.00	0.00	2,109,848.00	2,109,848.00	0.00	2,109,848.00	0.0%
Homeowners' Exemptions		8022	34.00	0.00	34.00	34.00	0.00	34.00	0.0%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	224,939,261.00	0.00	224,939,261.00	221,565,172.00	0.00	221,565,172.00	-1.5%
Secured Roll Taxes		8042	9,493,639.00	0.00	9,493,639.00	9,493,639.00	0.00	9,493,639.00	0.0%
Unsecured Roll Taxes		8043	12,389,408.00	0.00	12,389,408.00	12,389,408.00	0.00	12,389,408.00	0.0%
Prior Years' Taxes		8044	4,231,651.00	0.00	4,231,651.00	4,231,651.00	0.00	4,231,651.00	0.0%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	3,220,388.00	0.00	3,220,388.00	3,220,388.00	0.00	3,220,388.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes									
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			275,509,983.00	0.00	275,509,983.00	271,655,058.00	0.00	271,655,058.00	-1.4%
Revenue Limit Transfers									
Restricted Revenue Limit Transfers - Current Year	0000	8091	(6,078,859.00)		(6,078,859.00)	(5,556,698.00)		(5,556,698.00)	-8.6%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		53,108.00	53,108.00		0.00	0.00	-100.0%
Special Education ADA Transfer	6500	8091		6,025,751.00	6,025,751.00		5,556,698.00	5,556,698.00	-7.8%
Other Revenue Limit									
California Dept of Education Financial Reporting Software - 2009.1.0									
und-a (Rev 04/27/2009)									

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	1,441,200.00	0.00	1,441,200.00	1,300,212.00	0.00	1,300,212.00	-9.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,298,515.00)	0.00	(5,298,515.00)	(6,446,319.00)	0.00	(6,446,319.00)	21.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES			265,573,809.00	6,078,859.00	271,652,668.00	260,952,253.00	5,556,698.00	266,508,951.00	-1.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	7,369,015.00	7,369,015.00	0.00	12,181,036.00	12,181,036.00	65.3%
Special Education Discretionary Grants		8182	0.00	720,808.00	720,808.00	0.00	1,169,696.00	1,169,696.00	62.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	15,726.00	15,726.00	0.00	90,675.00	90,675.00	476.6%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	3000-3299, 4000-4139, 4201-4215, 4610, 5510								
NCLB/IASA		8290		17,363,987.00	17,363,987.00		11,463,748.00	11,463,748.00	-34.0%
Vocational and Applied Technology Education		8290		220,431.00	220,431.00		206,089.00	206,089.00	-6.5%
Safe and Drug Free Schools		8290		219,993.00	219,993.00		125,429.00	125,429.00	-43.0%
JTPA / WIA		8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	1,004,550.00	4,006,127.00	5,010,677.00	1,000,000.00	2,271,782.00	3,271,782.00	-34.7%
TOTAL FEDERAL REVENUE			1,004,550.00	29,916,087.00	30,920,637.00	1,000,000.00	27,508,455.00	28,508,455.00	-7.8%

Exhibit B

Exhibit B
6 of 45

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		756,459.00	756,459.00		0.00	0.00	-100.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		1,429,222.00	1,429,222.00		0.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		3,021,688.00	3,021,688.00		0.00	0.00	-100.0%
Staff Development	7294, 7295, 7296	8590		26,444.00	26,444.00		0.00	0.00	-100.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants									
School Based Coordination Program	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590		72,067.00	72,067.00		73,734.00	73,734.00	2.3%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		94,472.00	94,472.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant									
Teacher Credentialing Block Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Professional Development Block Grant	7392	8590		506,149.00	506,149.00		0.00	0.00	-100.0%
Targeted Instructional Improvement Block Grant	7393	8590		1,547,918.00	1,547,918.00		0.00	0.00	-100.0%
School and Library Improvement Block Grant	7394	8590		2,181,993.00	2,181,993.00		0.00	0.00	-100.0%
Quality Education Investment Act	7395	8590		2,944,035.00	2,944,035.00		0.00	0.00	-100.0%
All Other State Revenue	7400	8590		382,800.00	382,800.00		390,500.00	390,500.00	2.0%
TOTAL OTHER STATE REVENUE	All Other	8590	346,532.00	3,975,522.00	4,322,054.00	13,942,103.00	1,464,639.00	15,406,742.00	256.5%
			22,216,643.00	52,237,146.00	74,453,789.00	31,936,119.00	33,701,316.00	65,637,435.00	-11.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	45,000.00	0.00	45,000.00	30,000.00	0.00	30,000.00	-33.3%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,580,340.00	0.00	1,580,340.00	1,630,340.00	0.00	1,630,340.00	3.2%
Interest		8660	2,068,038.00	40,000.00	2,108,038.00	1,510,000.00	0.00	1,510,000.00	-28.4%
Net Increase (Decrease) in the Fair Value of Investments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	600,000.00	600,000.00	0.00	675,000.00	675,000.00	12.5%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,920,878.00	361,335.00	5,282,213.00	905,500.00	277,865.00	1,183,365.00	-77.6%
Tuition		8710	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
All Other Transfers In		8781-8783	242,100.00	0.00	242,100.00	242,100.00	0.00	242,100.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8793		50,000.00	50,000.00		50,000.00	50,000.00	0.0%
From JPAs									
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			8,866,356.00	1,051,335.00	9,917,691.00	4,327,940.00	1,002,865.00	5,330,805.00	-46.2%
TOTAL REVENUES			297,661,358.00	89,283,427.00	386,944,785.00	298,216,312.00	67,769,334.00	365,985,646.00	-5.4%

Exhibit B
9 of 45

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	147,550,335.00	36,762,737.00	184,313,072.00	141,803,041.00	29,412,017.00	171,215,058.00	-7.1%
Certificated Pupil Support Salaries		1200	2,585,088.00	5,495,031.00	8,080,119.00	2,900,822.00	4,040,264.00	6,941,086.00	-14.1%
Certificated Supervisors' and Administrators' Salaries		1300	12,279,429.00	3,064,857.00	15,344,286.00	11,998,756.00	1,786,225.00	13,784,981.00	-10.2%
Other Certificated Salaries		1900	220,736.00	2,281,486.00	2,502,222.00	215,117.00	847,173.00	1,062,290.00	-57.5%
TOTAL, CERTIFICATED SALARIES			162,635,588.00	47,604,111.00	210,239,699.00	156,917,736.00	36,085,679.00	193,003,415.00	-8.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,048,661.00	12,139,270.00	13,187,931.00	1,090,902.00	12,169,053.00	13,259,955.00	0.5%
Classified Support Salaries		2200	11,069,657.00	13,362,104.00	24,431,761.00	11,399,520.00	12,487,996.00	23,887,516.00	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	2,214,343.00	1,156,214.00	3,370,557.00	2,117,964.00	1,337,735.00	3,455,699.00	2.5%
Clerical, Technical and Office Salaries		2400	12,380,880.00	2,139,250.28	14,520,130.28	12,561,648.00	1,560,878.00	14,122,526.00	-2.7%
Other Classified Salaries		2900	2,203,228.00	1,082,049.00	3,285,277.00	2,250,044.00	823,389.00	3,073,433.00	-6.4%
TOTAL, CLASSIFIED SALARIES			28,916,769.00	29,878,887.28	58,795,656.28	29,420,078.00	28,379,051.00	57,799,129.00	-1.7%
EMPLOYEE BENEFITS									
STRS		3101-3102							
PERS		3201-3202	13,503,435.00	3,909,724.00	17,413,159.00	13,124,252.00	2,494,615.00	15,618,867.00	-10.3%
OASDI/Medicare/Alternative		3301-3302	2,414,431.00	2,251,406.00	4,665,837.00	2,613,012.00	2,225,627.00	4,838,639.00	3.7%
Health and Welfare Benefits		3401-3402	3,945,948.00	2,903,961.00	6,849,909.00	3,860,482.00	2,413,609.00	6,274,071.00	-8.4%
Unemployment Insurance		3501-3502	30,040,102.00	9,745,989.00	39,786,091.00	29,973,718.00	9,904,259.00	39,877,977.00	0.2%
Workers' Compensation		3601-3602	576,805.00	229,999.00	806,804.00	564,583.00	176,402.00	740,985.00	-8.2%
OPEB, Allocated		3701-3702	54,680.00	195,722.00	250,402.00	1,679,365.00	525,335.00	2,204,700.00	780.5%
OPEB, Active Employees		3751-3752	321,914.00	119,181.00	441,095.00	300,811.00	93,407.00	394,218.00	-10.6%
PERS Reduction		3801-3802	858,800.00	299,479.00	1,158,279.00	857,502.00	251,441.00	1,108,943.00	-4.3%
Other Employee Benefits		3901-3902	722,738.00	599,577.00	1,322,315.00	640,645.00	547,563.00	1,188,208.00	-10.1%
TOTAL, EMPLOYEE BENEFITS			449,829.00	62,403.00	512,232.00	951.00	60,032.00	60,983.00	-88.1%
BOOKS AND SUPPLIES			52,888,682.00	20,317,441.00	73,206,123.00	53,615,301.00	18,692,290.00	72,307,591.00	-1.2%
Improved Textbooks and Core Curricula Materials		4100	1,150,282.00	2,220,284.00	3,370,566.00	1,241,991.00	0.00	1,241,991.00	-63.2%
Books and Other Reference Materials		4200	20,397.00	122,994.00	143,391.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	3,204,408.00	5,460,017.72	8,664,425.72	3,750,562.00	8,438,932.00	12,189,494.00	40.7%
Noncapitalized Equipment		4400	643,489.00	1,063,279.00	1,706,768.00	291,200.00	134,488.00	425,688.00	-75.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			5,018,576.00	8,866,574.72	13,885,150.72	5,283,753.00	8,573,420.00	13,857,173.00	-0.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,375,991.00	2,375,991.00	0.00	1,608,971.00	1,608,971.00	-32.3%
Travel and Conferences		5200	251,773.00	482,554.00	734,327.00	267,950.00	263,185.00	531,135.00	-27.7%
Dues and Memberships		5300	59,410.00	9,623.00	69,033.00	58,300.00	3,400.00	61,700.00	-10.6%
Insurance		5400 - 5450	1,950,000.00	0.00	1,950,000.00	2,000,000.00	0.00	2,000,000.00	2.6%
Operations and Housekeeping Services		5500	9,015,000.00	0.00	9,015,000.00	9,180,000.00	0.00	9,180,000.00	1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,476,115.00	1,961,678.00	3,437,793.00	2,108,420.00	1,507,641.00	3,616,061.00	5.2%
Transfers of Direct Costs		5710	412,169.00	(412,169.00)	0.00	429,175.00	(429,175.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(52,618.00)	0.00	(52,618.00)	(40,023.00)	0.00	(40,023.00)	-23.9%
Professional/Consulting Services and Operating Expenditures		5800	3,395,153.00	6,676,785.00	10,071,938.00	3,093,357.00	5,979,941.00	9,073,298.00	-9.9%
Communications		5900	433,367.00	4,954.00	438,321.00	447,820.00	6,000.00	453,820.00	3.5%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			16,940,369.00	11,099,416.00	28,039,785.00	17,544,999.00	8,939,963.00	26,484,962.00	-5.5%

Exhibit B

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2008-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	49,316.00	49,316.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	49,316.00	49,316.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	20,000.00	0.00	20,000.00	22,000.00	0.00	22,000.00	10.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	359,820.00	359,820.00	0.00	360,000.00	360,000.00	0.1%
Payments to County Offices		7142	0.00	4,462,645.00	4,462,645.00	0.00	4,743,384.00	4,743,384.00	6.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		447,900.00	447,900.00		708,305.00	708,305.00	58.1%
To County Offices	6500	7222		310,985.00	310,985.00		310,985.00	310,985.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
XC/P Transfers of Apportionments o Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
o County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
o JPAs	6350, 6360	7223		3,013,988.00	3,013,988.00		0.00	0.00	-100.0%
er Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	2,584,915.00	0.00	2,584,915.00	New
ll Other Transfers		7281-7283	113,114.00	11,880.00	124,994.00	113,114.00	12,000.00	125,114.00	0.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	100,326.00	24,307.00	124,633.00	22,243.00	35,444.00	57,687.00	-53.7%
Other Debt Service - Principal		7439	2,260,958.00	334,557.00	2,595,515.00	454,143.00	217,263.00	671,406.00	-74.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,494,398.00	8,966,082.00	11,460,480.00	3,196,415.00	6,387,381.00	9,583,796.00	-16.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,295,868.00)	3,295,868.00	0.00	(3,709,843.00)	3,709,843.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(604,352.00)	0.00	(604,352.00)	(666,582.00)	0.00	(666,582.00)	10.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,900,220.00)	3,295,868.00	(604,352.00)	(4,376,425.00)	3,709,843.00	(666,582.00)	10.3%
TOTAL EXPENDITURES			264,994,162.00	130,077,696.00	395,071,858.00	261,601,857.00	110,767,627.00	372,369,484.00	-5.7%

Exhibit B
13 of 45

Expenditures by Object			2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	900,000.00	0.00	900,000.00	650,000.00	0.00	650,000.00	-27.8%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	2,108,297.00	0.00	2,108,297.00	New
(a) TOTAL INTERFUND TRANSFERS IN			900,000.00	0.00	900,000.00	2,758,297.00	0.00	2,758,297.00	206.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	2,050,000.00	2,050,000.00	0.00	0.00	0.00	-100.0%
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) TOTAL INTERFUND TRANSFERS OUT			0.00	2,050,000.00	2,050,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
Slate Apportionments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of apsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ig-Term Debt Proceeds									
roceeds from Certificates f Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
roceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
roceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
mia Dept of Education									

Exhibit B
14-15-16

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651							
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980							
Contributions from Restricted Revenues		8990	(45,665,490.00)	45,665,490.00	0.00	(42,041,418.00)	42,041,418.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	599,093.00	(599,093.00)	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	3,196,632.00	(3,196,632.00)	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	8,932,782.00	(8,932,782.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(32,936,983.00)	32,936,983.00	0.00	(42,041,418.00)	42,041,418.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(32,036,983.00)	30,886,983.00	(1,150,000.00)	(39,283,121.00)	42,041,418.00	2,758,297.00	-339.9%
(a - b + c - d + e)									

Exhibit B

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option	84,000.00	0.00
6286	English Language Acquisition Program, Teacher Training & Student /	108,575.00	0.00
7090	Economic Impact Aid (EIA)	400,000.00	0.00
7157	Instructional Materials: English Language Learners	44,300.00	0.00
7400	Quality Education Investment Act	320,000.00	0.00
Total, Legally Restricted Balance		956,875.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	422,268.00	412,000.00	-2.4%
3) Other State Revenue		8300-8599	1,893,130.00	1,610,478.00	-14.9%
4) Other Local Revenue		8600-8799	1,628,000.00	1,660,000.00	2.0%
5) TOTAL, REVENUES			3,943,398.00	3,682,478.00	-6.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,777,848.00	1,256,623.00	-29.3%
2) Classified Salaries		2000-2999	543,613.00	302,420.00	-44.4%
3) Employee Benefits		3000-3999	347,663.00	286,921.00	-17.5%
4) Books and Supplies		4000-4999	158,239.00	86,850.00	-45.1%
5) Services and Other Operating Expenditures		5000-5999	1,075,104.00	1,094,850.00	1.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	99,307.00	96,517.00	-2.8%
9) TOTAL, EXPENDITURES			4,001,774.00	3,124,181.00	-21.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,376.00)	558,297.00	-1056.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	908,297.00	New
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	(908,297.00)	New

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,376.00)	(350,000.00)	499.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,207,552.00	2,149,176.00	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,207,552.00	2,149,176.00	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,207,552.00	2,149,176.00	-2.6%
2) Ending Balance, June 30 (E + F1e)			2,149,176.00	1,799,176.00	-16.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	2,149,176.00	1,799,176.00	-16.3%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,119.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,705,749.00	3,020,550.00	11.6%
4) Other Local Revenue		8600-8799	3,275,703.00	2,879,434.00	-12.1%
5) TOTAL, REVENUES			5,989,571.00	5,899,984.00	-1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,332,989.00	2,233,088.00	-4.3%
2) Classified Salaries		2000-2999	2,058,795.00	2,025,793.00	-1.6%
3) Employee Benefits		3000-3999	1,150,500.00	1,110,132.00	-3.5%
4) Books and Supplies		4000-4999	391,298.00	289,241.00	-26.1%
5) Services and Other Operating Expenditures		5000-5999	308,656.00	245,266.00	-20.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	61,065.00	59,739.00	-2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	177,223.00	233,173.00	31.6%
9) TOTAL, EXPENDITURES			6,480,526.00	6,196,432.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(490,955.00)	(296,448.00)	-39.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(490,955.00)	(296,448.00)	-39.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,759,877.00	1,268,922.00	-27.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,759,877.00	1,268,922.00	-27.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,759,877.00	1,268,922.00	-27.9%
2) Ending Balance, June 30 (E + F1e)			1,268,922.00	972,474.00	-23.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,268,922.00	972,474.00	-23.4%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,985,578.00	4,125,073.00	3.5%
3) Other State Revenue		8300-8599	293,985.00	302,805.00	3.0%
4) Other Local Revenue		8600-8799	7,459,322.00	7,609,909.00	2.0%
5) TOTAL, REVENUES			11,738,885.00	12,037,787.00	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,224,845.00	4,309,527.00	2.0%
3) Employee Benefits		3000-3999	1,227,160.00	1,268,009.00	3.3%
4) Books and Supplies		4000-4999	4,540,386.00	4,776,424.00	5.2%
5) Services and Other Operating Expenditures		5000-5999	751,722.00	730,777.00	-2.8%
6) Capital Outlay		6000-6999	55,000.00	450,000.00	718.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	327,822.00	336,892.00	2.8%
9) TOTAL, EXPENDITURES			11,126,935.00	11,871,629.00	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			611,950.00	166,158.00	-72.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			611,950.00	166,158.00	-72.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,189,153.00	1,801,103.00	51.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,189,153.00	1,801,103.00	51.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,189,153.00	1,801,103.00	51.5%
2) Ending Balance, June 30 (E + F1e)			1,801,103.00	1,967,261.00	9.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,801,103.00	1,967,261.00	9.2%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,663,757.00	1,576,067.00	-5.3%
4) Other Local Revenue		8600-8799	75,000.00	65,000.00	-13.3%
5) TOTAL, REVENUES			1,738,757.00	1,641,067.00	-5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	203,642.00	205,877.00	1.1%
3) Employee Benefits		3000-3999	70,281.00	74,959.00	6.7%
4) Books and Supplies		4000-4999	3,625.00	5,000.00	37.9%
5) Services and Other Operating Expenditures		5000-5999	850,600.00	640,000.00	-24.8%
6) Capital Outlay		6000-6999	80,000.00	905,000.00	1031.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,208,148.00	1,830,836.00	51.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			530,609.00	(189,769.00)	-135.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,050,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	1,200,000.00	New
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			2,050,000.00	(1,200,000.00)	-158.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,580,609.00	(1,389,769.00)	-153.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,388,643.00	6,969,252.00	58.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,388,643.00	6,969,252.00	58.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,388,643.00	6,969,252.00	58.8%
2) Ending Balance, June 30 (E + F1e)			6,969,252.00	5,579,483.00	-19.9%
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	6,969,252.00	5,579,483.00	-19.9%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,000.00	8,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	317,367.00	325,367.00	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			317,367.00	325,367.00	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			317,367.00	325,367.00	2.5%
2) Ending Balance, June 30 (E + F1e)			325,367.00	333,367.00	2.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	325,367.00	333,367.00	2.5%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	124,500.00	120,000.00	-3.6%
5) TOTAL, REVENUES			124,500.00	120,000.00	-3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	319.00	0.00	-100.0%
3) Employee Benefits		3000-3999	41.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,000.00	6,000.00	-14.3%
6) Capital Outlay		6000-6999	327,000.00	2,080,000.00	536.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			334,360.00	2,086,000.00	523.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(209,860.00)	(1,966,000.00)	836.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(209,860.00)	(1,966,000.00)	836.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,941,958.00	5,732,098.00	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,941,958.00	5,732,098.00	-3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,941,958.00	5,732,098.00	-3.5%
2) Ending Balance, June 30 (E + F1e)			5,732,098.00	3,766,098.00	-34.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	5,732,098.00	3,766,098.00	-34.3%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	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			
TOTAL ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	124,500.00	120,000.00	-3.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			124,500.00	120,000.00	-3.6%
TOTAL REVENUES			124,500.00	120,000.00	-3.6%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	319.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			319.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	29.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.00	0.00	-100.0%
Workers' Compensation		3601-3602	3.00	0.00	-100.0%
OPEB, Allocated		3701-3702	1.00	0.00	-100.0%
PERS, Active Employees		3751-3752	7.00	0.00	-100.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			41.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	7,000.00	6,000.00	-14.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,000.00	6,000.00	-14.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,000,000.00	New
Buildings and Improvements of Buildings		6200	324,000.00	1,080,000.00	233.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			327,000.00	2,080,000.00	536.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			334,360.00	2,086,000.00	523.9%

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

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

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,115,000.00	1,100,000.00	-1.3%
5) TOTAL, REVENUES			1,115,000.00	1,100,000.00	-1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	92,487.00	92,710.00	0.2%
3) Employee Benefits		3000-3999	34,920.00	36,176.00	3.6%
4) Books and Supplies		4000-4999	60,000.00	32,000.00	-46.7%
5) Services and Other Operating Expenditures		5000-5999	1,718,953.00	521,000.00	-69.7%
6) Capital Outlay		6000-6999	1,592,600.00	510,000.00	-68.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	395,913.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,894,873.00	1,191,886.00	-69.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,779,873.00)	(91,886.00)	-96.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,779,873.00)	(91,886.00)	-96.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,734,566.00	2,207,667.00	-53.4%
b) Audit Adjustments		9793	252,974.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,987,540.00	2,207,667.00	-55.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,987,540.00	2,207,667.00	-55.7%
2) Ending Balance, June 30 (E + F1e)			2,207,667.00	2,115,781.00	-4.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	2,207,667.00	2,115,781.00	-4.2%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,414,133.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	229,000.00	225,000.00	-1.7%
5) TOTAL, REVENUES			4,643,133.00	225,000.00	-95.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,000.00	6,100.00	-44.5%
6) Capital Outlay		6000-6999	6,998,133.00	245,000.00	-96.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,009,133.00	251,100.00	-96.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,366,000.00)	(26,100.00)	-98.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,366,000.00)	(26,100.00)	-98.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,457,007.00	2,091,007.00	-53.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,457,007.00	2,091,007.00	-53.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,457,007.00	2,091,007.00	-53.1%
2) Ending Balance, June 30 (E + F1e)			2,091,007.00	2,064,907.00	-1.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	2,091,007.00	2,064,907.00	-1.2%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,613,444.00	3,448,500.00	-4.6%
5) TOTAL, REVENUES			3,613,444.00	3,448,500.00	-4.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,000.00	3,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,653,835.00	2,155,000.00	30.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,656,835.00	2,158,000.00	30.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,956,609.00	1,290,500.00	-34.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	900,000.00	650,000.00	-27.8%
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			(900,000.00)	(650,000.00)	-27.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,056,609.00	640,500.00	-39.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,192,527.00	3,249,136.00	48.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,192,527.00	3,249,136.00	48.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,192,527.00	3,249,136.00	48.2%
2) Ending Balance, June 30 (E + F1e)			3,249,136.00	3,889,636.00	19.7%
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	3,249,136.00	3,889,636.00	19.7%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,677,470.00	4,677,470.00	0.0%
5) TOTAL, REVENUES			4,677,470.00	4,677,470.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,513,239.00	4,612,564.00	2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,513,239.00	4,612,564.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			164,231.00	64,906.00	-60.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			164,231.00	64,906.00	-60.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,433,786.00	3,598,017.00	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,433,786.00	3,598,017.00	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,433,786.00	3,598,017.00	4.8%
2) Ending Balance, June 30 (E + F1e)			3,598,017.00	3,662,923.00	1.8%
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	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	3,598,017.00		
d) Unappropriated Amount		9790		3,662,923.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,177,000.00	52,667,000.00	5.0%
5) TOTAL, REVENUES			50,177,000.00	52,667,000.00	5.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	314,979.00	318,102.00	1.0%
3) Employee Benefits		3000-3999	95,745.00	107,190.00	12.0%
4) Books and Supplies		4000-4999	18,500.00	17,000.00	-8.1%
5) Services and Other Operating Expenses		5000-5999	50,008,470.00	51,464,158.00	2.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			50,437,694.00	51,906,450.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(260,694.00)	760,550.00	-391.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(260,694.00)	760,550.00	-391.7%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	5,389,134.00	5,128,440.00	-4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,389,134.00	5,128,440.00	-4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			5,389,134.00	5,128,440.00	-4.8%
2) Ending Net Assets, June 30 (E + F1e)			5,128,440.00	5,888,990.00	14.8%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	680,000.00	680,000.00	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	4,448,440.00	5,208,990.00	17.1%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2006-07)	49,238.21	49,235.11	0.0%	Met
Second Prior Year (2007-08)	49,238.46	49,591.33	N/A	Met
First Prior Year (2008-09)	49,716.78	50,076.73	N/A	Met
Current Year (2009-10) (Criterion 4A1, Step 2a)	50,133.82			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Historically, Capistrano Unified uses 2nd Month Enrollment to project P-2 revenue Limit ADA funding. Our projections exclude charter schools and include Fallbrook students funded separately on the RL and OCDE as a pass-thru. The C & S does not extract the data correctly for Fallbrook and charter schools resulting in a variance of +/- 1,000. Funding projections. The C & S extracts from the MYP which pulls from the form RL. This includes OCDE and excludes Fallbrook (funded separately) and Charter School.

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2006-07)	50,791	51,512	N/A	Met
Second Prior Year (2007-08)	50,667	51,827	N/A	Met
First Prior Year (2008-09)	51,713	51,626	0.2%	Met
Budget Year (2009-10)	51,804			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Historically, Capistrano Unified uses 2nd month enrollment to project P-2 Revenue Limit ADA funding. Our projections exclude charter schools and include Fallbrook students funded separately on the RL and OCDE as a pass-thru. The C & S does not extract the data correctly for Fallbrook and charter schools resulting in a variance of +/- 1,000. The C & S extracts PY from CBEDS including our charter schools and Fallbrook. Projected RL funding includes OCDE and excludes charter schools as shown in 1A/B/C.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2006-07)	48,713	51,512	94.6%
Second Prior Year (2007-08)	49,136	51,827	94.8%
First Prior Year (2008-09)	49,679	51,626	96.2%
Historical Average Ratio:			95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2009-10)	49,736	51,804	96.0%	Not Met
1st Subsequent Year (2010-11)	50,133	51,777	96.8%	Not Met
2nd Subsequent Year (2011-12)	50,133	51,790	96.8%	Not Met

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

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

STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Historically, Capistrano Unified uses 2nd month enrollment to project P-2 Revenue Limit ADA funding. Our projections exclude charter schools and include Fallbrook students funded separately on the RL and OCDE as a pass-thru. The C & S does not extract the data correctly for Fallbrook and charter schools resulting in a variance of +/- 1,000. The C & S extracts PY from CBEDS (includes charter schools) and CY from MYP (includes OCDE/excludes charters) as shown in 2A/B. Then compares prior period ADA PY using form A and MYP (CUSD elementary and secondary excluding OCDE and charters).

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,112.18	6,373.18	6,431.18	6,586.18
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.88572	0.82033	0.82033	0.82033
c. Funded BRL per ADA (Step 1a times Step 1b)	5,413.68	5,228.11	5,275.69	5,402.84
d. Prior Year Funded BRL per ADA		5,413.68	5,228.11	5,275.69
e. Difference (Step 1c minus Step 1d)		(185.57)	47.58	127.15
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-3.43%	0.91%	2.41%

Step 2 - Change in Population Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	50,076.73	50,133.82	50,133.82	50,133.82
b. Prior Year Revenue Limit (Funded) ADA		50,076.73	50,133.82	50,133.82
c. Difference (Step 2a minus Step 2b)		57.09	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.11%	0.00%	0.00%

Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)	-3.32%	0.91%	2.41%
Revenue Limit Standard (Step 3, plus/minus 1%):	-4.32% to -2.32%	-.09% to 1.91%	1.41% to 3.41%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	256,384,229.00	253,010,140.00	253,010,140.00	253,010,140.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	275,159,213.00	271,655,058.00	273,693,737.00	280,136,812.00
District's Projected Change in Revenue Limit:		-1.27%	0.75%	2.35%
Revenue Limit Standard:		-4.32% to -2.32%	-0.09% to 1.91%	1.41% to 3.41%
Status:		Not Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

- 1a. STANDARD NOT MET - Projected change in revenue limit is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting revenue limit.

Explanation:
(required if NOT met)

This is due to the second round of cuts for 08-09 that was included with the May Revise.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2006-07)	240,096,520.08	263,151,541.87	91.2%
Second Prior Year (2007-08)	250,687,952.02	272,710,801.36	91.9%
First Prior Year (2008-09)	244,441,039.00	264,994,162.00	92.2%
	Historical Average Ratio:		91.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	2.0%	2.0%	2.0%
	88.8% to 94.8%	88.8% to 94.8%	88.8% to 94.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2009-10)	239,953,115.00	261,601,857.00	91.7%	Met
1st Subsequent Year (2010-11)	247,889,566.00	248,954,939.00	99.6%	Not Met
2nd Subsequent Year (2011-12)	254,464,466.00	253,379,985.00	100.4%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The multi-year projection includes as-yet unidentified on-going budget reductions of \$25,700,000 for 2010/11 and \$28,500,000 for 2011/12 that is currently listed on line 10, "Other Adjustments". Once the cuts have been identified they will be reflected in the correct object codes, primarily salaries and benefits.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-3.32%	0.91%	2.41%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-13.32% to 6.68%	-9.09% to 10.91%	-7.59% to 12.41%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.32% to 1.68%	-4.09% to 5.91%	-2.59% to 7.41%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2008-09)	30,920,637.00		
Budget Year (2009-10)	28,508,455.00	-7.80%	No
1st Subsequent Year (2010-11)	17,493,522.00	-38.64%	Yes
2nd Subsequent Year (2011-12)	17,821,579.00	1.88%	No

Explanation:
(required if Yes)

In 09/10 ARRA stimulus money will be received increasing the budgeted amount for federal revenue. In 2010/11 the federal revenue will revert back to historical levels.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2008-09)	74,453,789.00		
Budget Year (2009-10)	65,637,435.00	-11.84%	Yes
1st Subsequent Year (2010-11)	66,169,112.00	0.81%	No
2nd Subsequent Year (2011-12)	67,602,363.00	2.17%	No

Explanation:
(required if Yes)

In 08/09 ARRA SFSF money of \$13 million was received. In following years state revenue will revert back to historical levels with a small decline in certain categorical grants.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2008-09)	9,917,691.00		
Budget Year (2009-10)	5,330,805.00	-46.25%	Yes
1st Subsequent Year (2010-11)	6,088,605.00	14.22%	Yes
2nd Subsequent Year (2011-12)	7,223,961.00	18.85%	Yes

Explanation:
(required if Yes)

Gift money is not budgeted until received. In 08/09 \$1,000,000 was received from the CUSD foundation as a one-time contribution towards CSR. In 10-11 and 11-12 it is projected that interest rates will increase.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2008-09)	13,885,150.72		
Budget Year (2009-10)	13,857,173.00	-0.20%	No
1st Subsequent Year (2010-11)	14,298,643.00	3.19%	No
2nd Subsequent Year (2011-12)	14,485,028.00	1.30%	No

Explanation:
(required if Yes)

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

Prior Year (2008-09)	28,039,785.00		
Budget Year (2009-10)	26,484,962.00	-5.55%	No
1st Subsequent Year (2010-11)	27,424,148.00	3.55%	No
2nd Subsequent Year (2011-12)	28,969,641.00	5.64%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2008-09)	115,292,117.00		
Budget Year (2009-10)	99,476,695.00	-13.72%	Not Met
1st Subsequent Year (2010-11)	89,751,239.00	-9.78%	Not Met
2nd Subsequent Year (2011-12)	92,647,903.00	3.23%	Met

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

First Prior Year (2008-09)	41,924,935.72		
Budget Year (2009-10)	40,342,135.00	-3.78%	Met
1st Subsequent Year (2010-11)	41,722,791.00	3.42%	Met
2nd Subsequent Year (2011-12)	43,454,669.00	4.15%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

In 09/10 ARRA stimulus money will be received increasing the budgeted amount for federal revenue. In 2010/11 the federal revenue will revert back to historical levels.

Explanation:

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

In 08/09 ARRA SFSF money of \$13 million was received. In following years state revenue will revert back to historical levels with a small decline in certain categorical grants.

Explanation:

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

Gift money is not budgeted until received. In 08/09 \$1,000,000 was received from the CUSD foundation as a one-time contribution towards CSR. In 10-11 and 11-12 it is projected that interest rates will increase.

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
- b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)
- c. Net Budgeted Expenditures and Other Financing Uses

372,369,484.00			
	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
372,369,484.00	3,723,694.84	10,545,237.00	Met

¹ Fund 01, Resource 8150, objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2006-07)	Second Prior Year (2007-08)	First Prior Year (2008-09)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	8,846,354.63	8,347,088.69	8,414,520.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (effective beginning 2008-09)			
d. Available Reserves (Lines 1a through 1c)	8,846,354.63	8,347,088.69	8,414,520.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	384,651,028.89	400,473,596.63	397,121,858.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	691,824.00	755,568.00	758,885.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	383,959,204.89	399,718,028.63	396,362,973.00
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	2.3%	2.1%	2.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.8%	0.7%	0.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2006-07)	1,191,712.32	263,151,541.87	N/A	Met
Second Prior Year (2007-08)	(24,569.80)	272,710,801.36	0.0%	Met
First Prior Year (2008-09)	630,213.00	264,994,162.00	N/A	Met
Budget Year (2009-10) (Information only)	(2,668,666.00)	261,601,857.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2006-07)	9,721,546.00	9,812,941.83	N/A	Met
Second Prior Year (2007-08)	11,004,654.00	11,004,654.15	N/A	Met
First Prior Year (2008-09)	10,172,129.00	10,980,084.00	N/A	Met
Budget Year (2009-10) (Information only)	11,610,297.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B):	49,736	50,133	50,133
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds
(Fund 01, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1,019,290.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	372,369,484.00	354,953,762.00	363,901,892.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	372,369,484.00	354,953,762.00	363,901,892.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,447,389.68	7,099,075.24	7,278,037.84
6. Reserve Standard - by Amount (\$58,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	7,447,389.68	7,099,075.24	7,278,037.84

10C. Calculating the District's Budgeted Reserve Amount

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

Designated Reserve Amounts

(Unrestricted resources 0000-1999 except Line 3):

1. General Fund - Designated for Economic Uncertainties
(Fund 01, Object 9770) (Form MYP, Line E1a)
2. General Fund - Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1b)
3. General Fund - Negative Ending Balances in Restricted Resources
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
(Form MYP, Line E1c)
4. Special Reserve Fund - Designated for Economic Uncertainties
(Fund 17, Object 9770) (Form MYP, Line E2a)
5. Special Reserve Fund - Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2b)
6. District's Budgeted Reserves Amount
(Lines C1 thru C5)
7. District's Budgeted Reserves Percentage (Information only)
(Line 6 divided by Section 10B, Line 3)

District's Reserve Standard (Section 10B, Line 7):

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
7,616,631.00	7,607,618.00	7,679,755.00
0.00	0.00	0.00
.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
7,616,631.00	7,607,618.00	7,679,755.00
2.05%	2.14%	2.11%
7,447,389.68	7,099,075.24	7,278,037.84
Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2008-09)	(45,665,490.00)			
Budget Year (2009-10)	(42,041,418.00)	(3,624,072.00)	-7.9%	Met
1st Subsequent Year (2010-11)	(48,933,536.00)	6,892,118.00	16.4%	Not Met
2nd Subsequent Year (2011-12)	(52,200,268.00)	3,266,732.00	6.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2008-09)	900,000.00			
Budget Year (2009-10)	650,000.00	(250,000.00)	-27.8%	Not Met
1st Subsequent Year (2010-11)	650,000.00	0.00	0.0%	Met
2nd Subsequent Year (2011-12)	650,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2008-09)	2,050,000.00			
Budget Year (2009-10)	0.00	(2,050,000.00)	-100.0%	Not Met
1st Subsequent Year (2010-11)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2011-12)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

Capistrano received IDEA ARRA funds, therefore required less of a contribution to special ed. Also, the contribution to RRGM is smaller because Capistrano is not making the deferred maintenance match per the adopted state budget as it is not required.

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

Explanation:
(required if NOT met)

Lease revenue was transferred to the GF that included carryover from a prior year. In 09-10 and subsequent years only the current years' revenue will be transferred.

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

Explanation:
(required if NOT met)

Per the flexibility included in the state budget Capistrano will not make its' deferred maintenance contribution.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2009
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases		Funds 01, 12 & 25	306,988	825,945
Certificates of Participation		Redevelopment Funds, CFD's	2,015,478	26,070,000
General Obligation Bonds		Tax Collection	4,612,564	53,689,930
Supp Early Retirement Program			396,734	606,332
State School Building Loans				
Compensated Absences				

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

CA energy commission		General Fund	110,527	213,002

Type of Commitment (continued)	Prior Year (2008-09) Annual Payment (P & I)	Budget Year (2009-10) Annual Payment (P & I)	1st Subsequent Year (2010-11) Annual Payment (P & I)	2nd Subsequent Year (2011-12) Annual Payment (P & I)
Capital Leases	795,791	306,988	189,196	185,875
Certificates of Participation	2,014,534	2,015,478	2,136,615	2,220,589
General Obligation Bonds	4,513,239	4,612,564	4,712,974	4,806,523
Supp Early Retirement Program	2,230,039	396,734	220,871	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CA energy commission				

Total Annual Payments:	9,553,603	7,331,764	7,259,656	7,212,987
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Has total annual payment increased over prior year (2008-09)?	No	No	No
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Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

50% vested at 10 years of service plus 5% per year of service to 100% at 20 years. The minimum age is 53 and benefits cease at age 65. Capistrano Unified has established Governmental Fund 20 (3b. below) for accumulating OPEB liabilities.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

333,367

4. OPEB Liabilities

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

48,670,245.00

Actuarial

Jul 01, 2008

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
6,329,222.00	6,329,222.00	6,329,222.00
1,562,048.00	1,590,000.00	1,610,000.00
1,500,000.00	1,550,000.00	1,600,000.00
360	370	380

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

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

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

Yes

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

CUSD is self insured for Property and Liability up to \$100,000 per claim and also provides Workers Compensation for current employees. Basis for valuation is district estimate based on outstanding prior year claims for Property and Liability and actuarial for Workers Compensation.

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

8,364,342.00

2,323,758.00

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
4,300,000.00	4,450,000.00	4,620,000.00
4,300,000.00	4,450,000.00	4,620,000.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,440.5	2,218.2	2,222.2	2,222.2

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

If No, complete questions 6 and 7.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,917,496

7. Amount included for any tentative salary increases

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
0	0	0

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

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
26,550,000	29,200,000	32,125,000
91%	91%	91%
10.0%	10.0%	10.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
2,876,244	2,920,000	2,965,000
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-managment) FTE positions	1,476.4	1,452.2	1,455.2	1,455.2

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

If No, complete questions 6 and 7.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

Salary settlement:

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

Budget Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

653,346

7. Amount included for any tentative salary increases

Budget Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

0

0

0

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

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
12,200,000	13,420,000	14,780,000
91%	91%	91%
8.5%	8.5%	8.5%

Classified (Non-management) Prior Year Settlements

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
1,306,692	1,330,000	1,356,000
2.0%	2.0%	2.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of management, supervisor, and confidential FTE positions	190.3	186.9	188.9	188.9

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

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	No	No
(500,000)	500,000	0
-2.5%	0.0%	0.0%

Negotiations Not Settled

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

204,531

4. Amount included for any tentative salary increases

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
0	0	0

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

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
2,516,000	2,770,000	3,044,000
91%	91%	91%
8.5%	8.5%	8.5%

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
306,797	311,000	316,000
1.5%	1.5%	1.5%

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

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
179,434	183,000	186,700
2.0%	2.0%	2.0%

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Yes

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

Comments:
(optional)

A9. The superintendent was released from his position on 3/09/09. Before this he was on paid administrative leave for 2 months. Capistrano hired an Interim Superintendent on 6/08/09. A7. Capistrano is not fiscally independent; warrants & payroll are issued by the Orange County Department of Education.

End of School District Budget Criteria and Standards Review

ANNUAL BUDGET REPORT:

July 1, 2009 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: Capistrano Unified School District

Date: June 18, 2009

Place: Capistrano Unified School District

Date: June 22, 2009

Time: 7:00 p.m.

Adoption Date: June 22, 2009

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Ron Lebs

Telephone: (949) 234 9211

Title: Deputy Superintendent, Business

E-mail: rlebs@capousd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)

			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2008-09) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X

ADDITIONAL FISCAL INDICATORS

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 7,377,118.00
Less: Amount of total liabilities reserved in budget:	\$ 5,053,360.00
Estimated accrued but unfunded liabilities:	\$ 2,323,758.00

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

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

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

Date of Meeting: Jun 22, 2009

For additional information on this certification, please contact:

Name: Ron Lebs

Title: Deputy Superintendent, Business

Telephone: (949) 234 9211

E-mail: rlebs@capousd.org