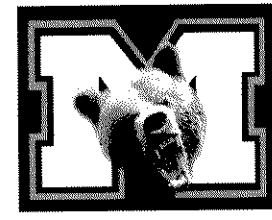
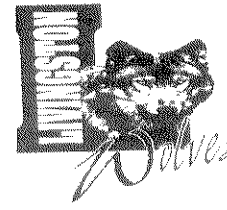


ECEC as it was before being remodeled in the 1970's

## **2007/2008 ALL FUNDS BUDGET MERCED UNION HIGH SCHOOL DISTRICT**





## **2007/2008 ALL FUNDS BUDGET**

Presented to

**BOARD OF TRUSTEES**

*Tim O'Neill, President*

*David M. Olsen, Vice President*

*Dave Honey, Clerk*

*Ida M. Johnson, Member*

*Robert J. Weimer, Member*

**SUPERINTENDENT**

*Robert H. Fore, Ph.D.*

By

**DEPUTY SUPERINTENDENT, BUSINESS SERVICES**

*Diane C. Hockersmith, Ed.D.*

and

**DIRECTOR OF FISCAL SERVICES**

*Yvonne E. Eagle*

June 27, 2007

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## MESSAGE FROM THE SUPERINTENDENT

Dear Board and Community Members:

The 2007/2008 Final Proposed Budget for Merced Union High School District is submitted for Board approval. This budget is a balanced, fiscally sound budget reflecting a 4.53% cost-of living adjustment (COLA), as projected by the Governor in his State budget proposal for 2007/2008 at May Revise. The positive impact of this COLA is an increase to the District's budget of nearly \$3.4 million in new ongoing revenues.

This budget allows us to keep up with normal operational cost increases such as salary step and column increases and inflation, as well as increases in the areas of technology, agriculture, safety, and the co-curricular programs for transportation and music. Along with the consistent application of responsible budget controls established by the Board of Trustees we continue to maintain our minimum reserve requirement.

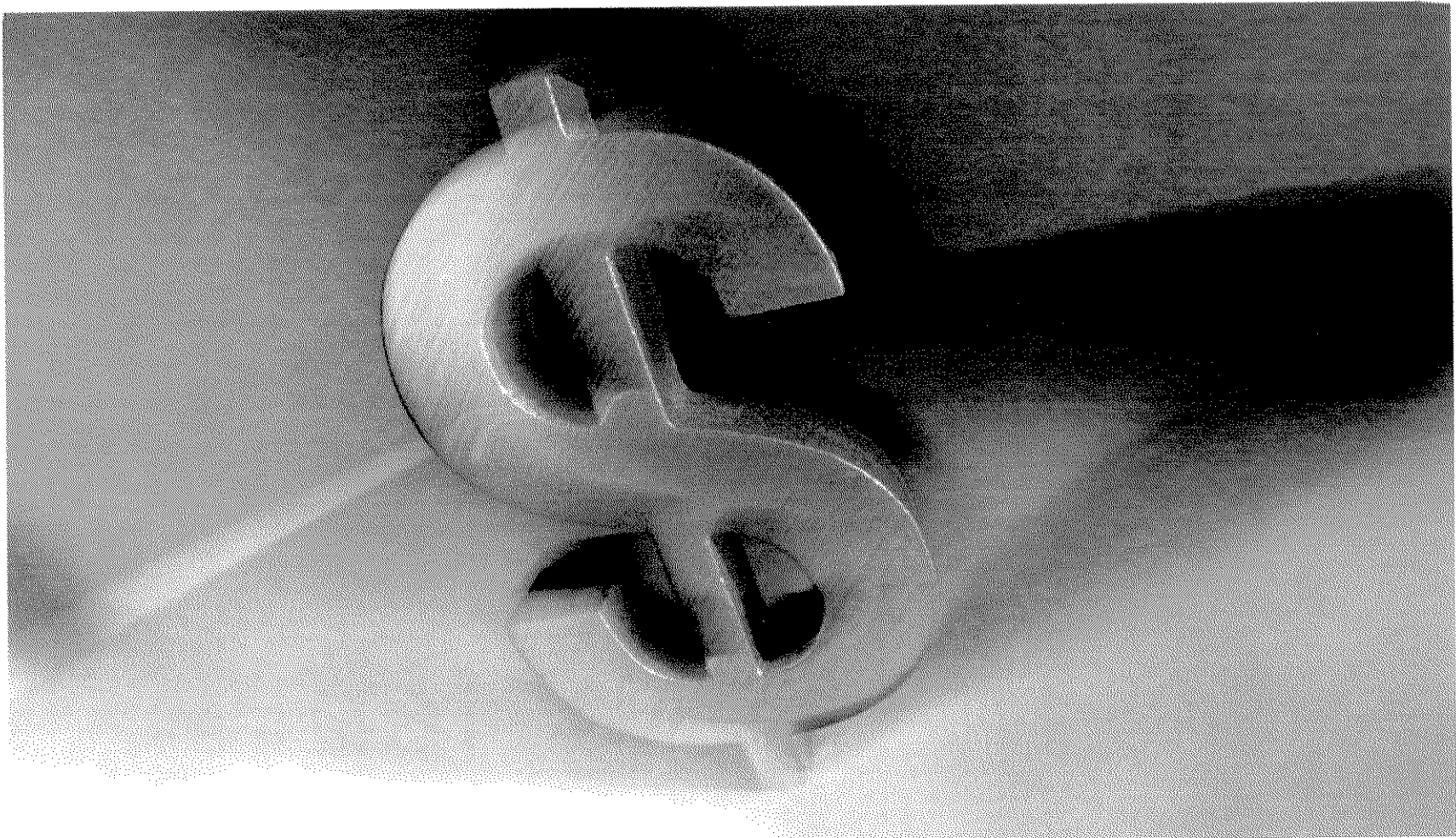
The Public Hearing to consider and adopt the All Funds Budget will be on June 27, 2007.

Respectfully submitted,

A handwritten signature in cursive script that reads "Robert H. Fore".

Robert H. Fore, Ph.D.  
Superintendent

I. INTRODUCTION  
2007/2008 ALL FUNDS BUDGET



# **I. INTRODUCTION**

## **A. Purpose of the Budget**

The purpose of the 2007/2008 All Funds Budget is to serve as a guideline for the utilization of resources used to meet the needs of students of the District as entrusted to the Governing Board and Superintendent. It is the intent and philosophical belief of the Governing Board to expend the resources of the District so that the benefits are as directly related to the students in the classroom and to the total educational experience as possible. Every effort has been made to develop and publish a budget that is understandable and reflects the philosophy of complete disclosure.

As with most other districts in the State, not all grants, categorical moneys and other revenue adjustments are known at the beginning of each fiscal year. When adjustments to the Budget are necessary, the income and expenditures are adjusted by actions taken by the Governing Board. When additional unanticipated revenue is received during the course of the year, the income and expenditures are adjusted accordingly.

## **B. General Description of the District**

The Merced Union High School District (MUHSD) was established in 1915 and encompasses an area of approximately 625 square miles. MUHSD operates schools from six campus sites in the cities of Atwater, Livingston and Merced.

Within the City of Merced, campuses include:

- Merced High School, a campus serving ninth through twelfth grades, current campus established in 1958.
- Golden Valley High School, a campus serving ninth through twelfth grades, established in 1994.
- East Campus Educational Center. It supports four separate educational programs, which include:
  - Yosemite High School, MUHSD's continuation school
  - Independence High School, focusing on independent studies
  - Merced Adult School

- Classes for Merced High School students and Golden Valley High School students

Within the City of Atwater, campuses include:

- Atwater High School, a campus serving ninth through twelfth grades, established in 1958.
- Buhach Colony High School, a campus serving ninth through twelfth grades, established in 2001.

Within the City of Livingston, campus is:

- Livingston High School, a campus serving ninth through twelfth grades, established in 1924.

**C. Enrollment and Attendance Statistics**

See pages I-3 to I-5.

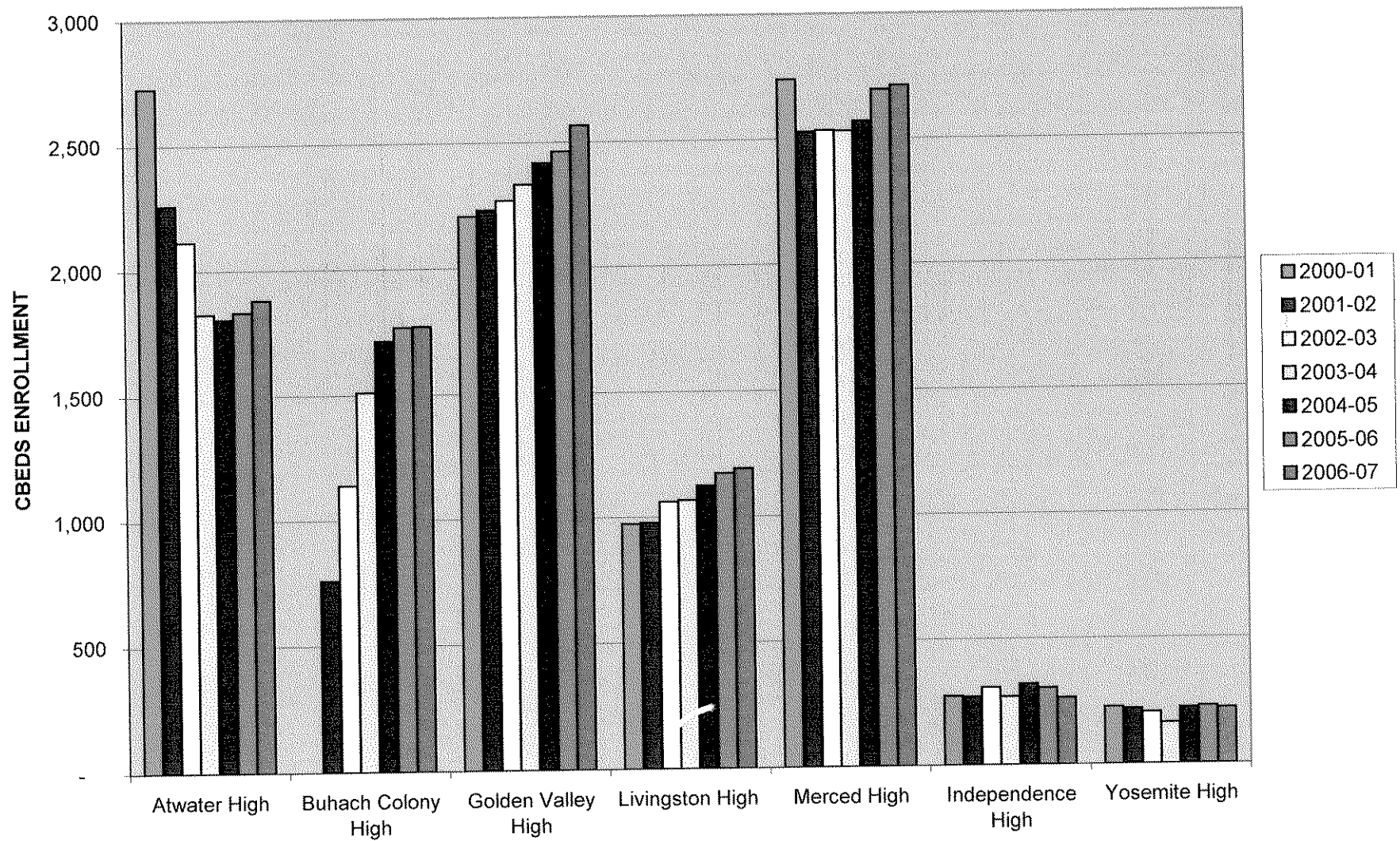
## HISTORICAL ATTENDANCE

<u>Description</u>	2004-05 P-2 Actual	2005-06 P-2 Actual	2006-07 P-2 Actual	2007-08 P-2 Projected
<b>Enrollment, P-2 (March)</b>				
General Education	10,817	11,162	11,278	11,380
Special Education	307	253	285	285
	<u>11,124</u>	<u>11,415</u>	<u>11,563</u>	<u>11,665</u>
<b>ADA, P-2 (March)</b>				
General Education	9,298.89	9,540.95	9,587.15	9,670.66
Special Education	232.31	206.32	230.51	227.00
County Special Day Class ADA	93.95	93.45	101.04	122.23
County Community Day School	<u>160.60</u>	<u>216.05</u>	<u>211.03</u>	<u>208.89</u>
Revenue Limit ADA	<u>9,785.75</u>	<u>10,056.77</u>	<u>10,129.73</u>	<u>10,228.78</u>
Base Revenue Limit/ADA	<u>\$ 5,737.56</u>	<u>\$ 5,980.56</u>	<u>\$ 6,389.86</u>	<u>\$ 6,676.38</u>
	2004-05 P-2 Actual	2005-06 P-2 Actual	2006-07 P-2 Actual	2007-08 P-2 Projected
Adult Ed Revenue Limit ADA	565.93	580.08	631.33	647.11
Adult Ed Base R.L./ADA	<u>\$ 2,292.26</u>	<u>\$ 2,389.22</u>	<u>\$ 2,530.66</u>	<u>\$ 2,645.30</u>

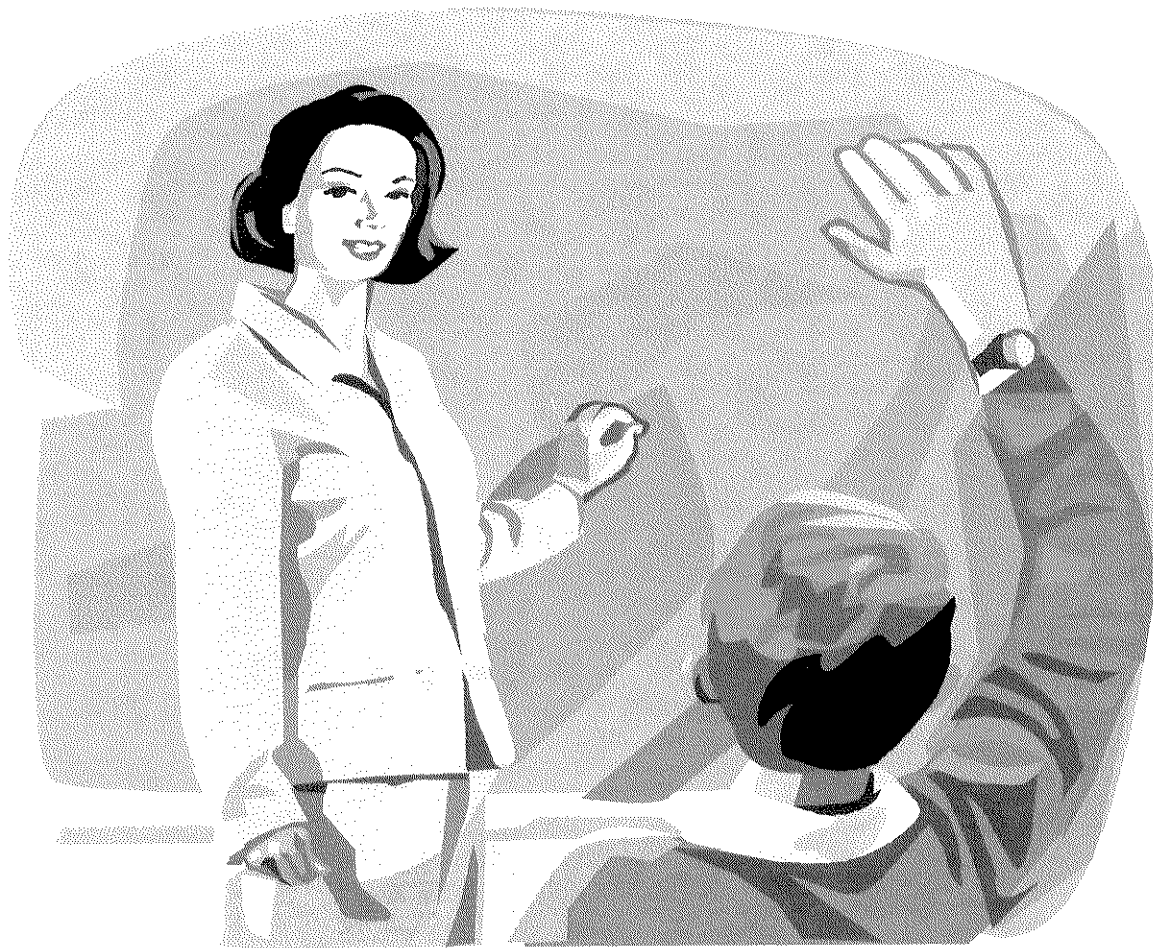
HISTORICAL & PROJECTED ENROLLMENT  
BASED ON OCTOBER CBEDS ENROLLMENT  
BY SCHOOL

School	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	Projected 2007-08
Atwater High	2,727	2,259	2,113	1,827	1,807	1,833	1,880	1,895
Buhach Colony High	-	760	1,139	1,510	1,715	1,768	1,771	1,786
Golden Valley High	2,206	2,230	2,267	2,331	2,417	2,462	2,565	2,586
Livingston High	972	977	1,060	1,066	1,123	1,172	1,190	1,200
Merced High	2,737	2,528	2,533	2,531	2,569	2,694	2,711	2,733
Total Comprehensive	8,642	8,754	9,112	9,265	9,631	9,929	10,117	10,200
Independence High	272	269	306	269	319	302	263	284
Yosemite High	224	217	203	161	220	226	218	220
Community Day School	-	-	-	-	-	9	11	11
Non-Public School	-	-	-	-	-	-	7	7
Total Alternative Ed.	496	486	509	430	539	537	499	522
Total CBEDS	9,138	9,240	9,621	9,695	10,170	10,466	10,616	10,722

## HISTORICAL ENROLLMENT BASED ON OCTOBER CBEDS



## II. BOARD PRIORITIES AND OBJECTIVES: 2007/2008





## **II. BOARD PRIORITIES AND OBJECTIVES: 2007/2008**

### **DISTRICT MISSION STATEMENT**

***“We educate and empower all students to become 21st century learners, workers and citizens.”***

### **CORE BELIEFS**

- Participation is necessary to sustain in a democracy.
- Every person deserves respect.
- Diversity of talents, abilities, ethnicity, cultures, backgrounds, and attitudes enriches the learning and work environment.
- High Challenge + High Support = High Performance.
- The classroom teacher is critical to student learning.
- Teachers take responsibility for student learning.
- Each student will be provided access to the visual/performing arts.
- Good work and study habits result in greater opportunities for our students and employees.
- Students and staff deserve a safe and orderly environment conducive to working and learning.
- Knowing where students are is as important as knowing where you want them to be.
- Fiscal responsibility is foundational to District success. Every program will be evaluated annually and resource allocation decisions shall be made according to district priorities.
- Schools play an important role in student wellness.
- A highly effective, dedicated professional staff is necessary to make a difference in the lives of our students.
- We value, measure and manage continuous improvement.
- We prepare students for their educational and career futures.
- We believe in providing inclusive, equal educational opportunities to all students.

## **Board Priorities and Objectives: 2007-2008**

### **1. Maintain and improve student and staff safety.**

1.1 Reduce bullying and harassment on school campuses.

### **2. Guarantee that ALL students (9th through adult) learn at high levels in academics, career technical education.**

2.1 All students will demonstrate continued improvement on performance in English/Language Arts, Mathematics, Science and History/Social Science (CA Standards). Increase the achievement of Special Ed subgroup in order to meet AYP requirements.

**Action Step:** Achieve 6% to 7% growth into proficient or above and 6% to 7% growth out of Far Below Basic and Below Basic into Basic at a minimum, in 2007 testing. Increase first time pass rate of CAHSEE by 3% in March.

**Action Step:** Conduct internal self-study of BCHS instructional practices; and effectively implement externally driven self-study, SAIT, at MHS.

**Action Step:** Fully implement strategic interventions Board has adopted for math, including in summer school; and acquire intensive intervention as soon as State adopts in 2007. Complete pacing calendars and common exams, all math subjects, by August 2007.

**Action Step:** Fully implement Board adopted English Language Arts and literacy programs, intensive intervention through AP, including in summer school.

2.2 All students will demonstrate continued improvement on performance in English/Language Arts (E/LA) writing application standards.

2.3 Increase student enrollment/retention in Advanced/Honors/AP courses reflective of the demographic profile of the student population.

**Action Step:** Utilize AP Potential data and give first priority to recruiting underrepresented students in AP courses.

**Action step:** Improve alignment between grades & AP test scores.

**Action step:** Provide at-risk AP students with some type of support program – e.g. AVID/tutoring/study group.

2.4 Close the achievement gap among all student groups.

2.5 Expand career technical education and increase community partnerships.

**Action step:** Re-write and submit appropriate CTE courses to UC for A-G approval: Two programs will form a partnership.

**Action step:** Increase attendance at program advisory committee meetings.

2.6 Reconsider optimal uses of East Campus Educational Center.

**3. Recruit, develop the capacity of and retain a highly qualified staff that is reflective of a diverse student population.**

3.1 All core academic teachers will have EL authorization.

3.2 Adopt a teacher performance evaluation tool and create an implementation plan aligned to CA Standards for the Teaching Profession.

3.3 Implement a coordinated system of support that meets the professional growth needs of all staff and administrators.

3.4 Meet NCLB requirements for highly qualified teachers.

3.5 Succession plans will be completed for senior leaders, site and district level administrators.

3.6 Negotiations settled with Fair Share Formula and with a component for performance pay included.

3.7 Recruit and retain staff that reflects the ethnic distribution of our students.

**4. Maximize the use of technology to engage student learning and to increase student achievement.**

4.1 Refine and implement the technology plan.

**5. Maintain the long-term fiscal integrity and solvency of the District, and improve the effectiveness of resource allocations.**

5.1 Implement a performance based budget development system that aligns with District Priorities and Objectives.

5.2 Complete reorganization of the business services department in order to maximize quantity and quality of services provided.

**6. Maintain District facilities and provide for student enrollment growth.**

6.1 Partner with cities and the County for shared-use facility construction, maintenance and use.

6.2 Open a new high school in August of 2010.

6.3 Implement Mello-Roos.

6.4 Pass \$104 million General Obligation Bond.

### III. 2007/2008 BUDGET DEVELOPMENT CRITERIA



### **III. 2007/2008 BUDGET DEVELOPMENT CRITERIA**

1. Revenue Limit calculations for the General Fund will be based upon "positive" Average Daily Attendance (ADA) as projected for the Second Period Report of Attendance (P-2) for 2007/2008 or prior year in accordance with Education Code Section 42238.5.
2. General Fund appropriation for Economic Uncertainties will be 3 percent of total General Fund expenditures.
3. Salaries, benefits and related costs will be charged to the appropriate fund and budgeted in accordance with collective bargaining agreements, Board policy and previous Board actions.
4. Categorically-funded programs will absorb increased costs including, but not limited to, salaries and benefits. Authorized indirect cost rates will be charged to the appropriate categorically-funded programs as authorized by the State.
5. Only the revenue received for a categorical program will be expended for that program unless other funds are authorized by Board approval.
6. General Fund support of the Special Education Program will be budgeted as legally required.
7. Major maintenance and capital outlay expenditures, except as legally required (i.e. Routine Maintenance Account/Ongoing Major Maintenance Account) will be budgeted in the appropriate special fund(s).
8. A minimum of one-half of one percent (0.5%) of the General Fund expenditures, excluding capital outlay and other outgoings, will be transferred to the special Deferred Maintenance Fund.
9. The Cafeteria/Food Services Program will be self-supporting including, but not limited to, equipment replacement needs.
10. General Fund expenditures for non-personnel items at the District level will be budgeted as recommended to the Superintendent by each division administrator.
11. General Fund allocations to schools for instructional support and operational costs will be based on prior year P-2 ADA without fixed budgeted amounts.

12. Staffing allocations for schools will be at a ratio of 1 FTE teacher/34.2 students, plus additional FTE's as authorized by the Board.
13. Expenditures for the year for all funds, including appropriations for Economic Uncertainties for the General Fund, will not exceed the total revenues and unrestricted beginning balances available for that fund.
14. Benefit Program:

#### CERTIFICATED NON-MANAGEMENT EMPLOYEES

Each eligible certificated employee had the choice of three different health care plans and two different dental plans, providing a total of six different combinations from which to choose. As of October 1, 2006 and through September 30, 2007, the annual base premiums for the six plans are as follows:

• Premium medical/Incentive dental	\$14,315.04
• Premium medical/DPO dental	\$13,823.04
• Standard medical/Incentive dental	\$12,609.00
• Standard medical/DPO dental	\$12,117.00
• Basic medical/Incentive dental	\$8,133.00
• Basic medical/DPO dental	\$7,641.00

The base premium for Blue Cross health care and prescription drug coverage is reduced by 25% for employees who are married to other benefited district employees. In addition there is a savings generated by employees who choose a health care package with premiums below the cap. It has been agreed that all certificated employees who receive health care benefits and pay a portion of premiums will share any savings resulting from the married-couple premium reduction and from savings generated by employees in the health care group that choose a plan with premiums below the cap. Therefore, the effective premium rates are reduced for all benefited employees based upon the number of married-couple employees in each health/dental plan and the savings generated by individuals selecting a plan below the cap. Based upon the above base premiums and the aforementioned savings, the effective premium for October 1, 2006 through September 30, 2007 for each plan is as follows:

• Premium medical/Incentive dental	\$13,790.88
• Premium medical/DPO dental	\$13,298.88
• Standard medical/Incentive dental	\$12,084.84

•	Standard medical/DPO dental	\$11,592.84
•	Basic medical/Incentive dental	\$8,133.00
•	Basic medical/DPO dental	\$7,641.00

Each certificated employee is responsible to pay the difference between the effective premium and the cap. Based upon the effective annual premium shown above, and the current cap for eligible certificated employees of \$9,300, the amount each individual employee pays on an annual basis for health care premiums is shown below. The employee contribution to premiums is deducted from eleven pay checks, from October 1, 2006 through September 30, 2007 (no deduction from July warrants).

Certificated employee annual contribution to health care premiums:

•	Premium medical/Incentive dental	\$4,490.86
•	Premium medical/DPO dental	\$3,998.83
•	Standard medical/Incentive dental	\$2,784.87
•	Standard medical/DPO dental	\$2,292.84
•	Basic medical/Incentive dental	\$0.00
•	Basic medical/DPO dental	\$0.00

The current budget includes an expense for non-management certificated staff health and welfare benefit premiums at the \$9,300 cap per eligible employee, effective October 1, 2006.

#### CLASSIFIED NON-MANAGEMENT EMPLOYEES

Each classified employee had the choice of three different health care plans and two different dental plans, providing a total of six different combinations from which to choose. Classified health care packages differ from the plans available to certificated employees. For October 1, 2006 through September 30, 2007, the annual base premiums for the six plans are as follows:

•	Premium medical/Incentive dental	\$12,889.80
•	Premium medical/DPO dental	\$12,373.80
•	Standard medical/Incentive dental	\$12,133.80
•	Standard medical/DPO dental	\$11,617.80
•	Basic medical/Incentive dental	\$8,185.80
•	Basic medical/DPO dental	\$7,669.80

The base premium for Blue Cross health care coverage and prescription drug coverage is reduced by 25% for employees who are married to other benefited district employees. It has been agreed that all

classified employees who receive health care coverage share any savings resulting from the married-couple premium reduction. In addition, any savings resulting from any plans where the premium is below the District-paid cap, that difference will be shared with eligible benefited employees by reducing the employee's portion of premium payment. Therefore, the aforementioned savings reduces the premium rates for all benefited employees when the premium for the plan they selected exceeds the District-paid cap. Based upon the above base premiums and any savings, the effective premium for October 1, 2006 through September 30, 2007 for each plan is as follows:

• Premium medical/Incentive dental	\$12,448.68
• Premium medical/DPO dental	\$11,932.68
• Standard medical/Incentive dental	\$11,692.68
• Standard medical/DPO dental	\$11,176.68
• Basic medical/Incentive dental	\$8,185.80
• Basic medical/DPO dental	\$7,669.80

As a result of a negotiated settlement with the classified bargaining unit, the amount of premium paid by the District (i.e. the cap) was increased \$609, from \$9,600 per year to \$10,209 per year, effective October 1, 2006.

Each classified employee is responsible to pay the difference between the effective premium and the cap. Based upon the effective annual premium shown above, and the current cap for eligible classified employees of \$10,209, the amount each individual employee pays on an annual basis for health care premiums is shown below. The employee contribution to premiums is deducted from eleven pay checks, from October 1, 2006 through September 30, 2007 (no deduction from July warrants).

Classified employee annual contribution to health care premiums:

• Premium medical/Incentive dental	\$2,239.71
• Premium medical/DPO dental	\$1,723.70
• Standard medical/Incentive dental	\$1,483.68
• Standard medical/DPO dental	\$967.67
• Basic medical/Incentive dental	\$0.00
• Basic medical/DPO dental	\$0.00

The current budget includes an expense for non-management classified staff health and welfare benefit premiums at the current cap of \$10,209 for each eligible employee, effective October 1, 2006.



## MANAGEMENT

For health care benefits, management staff must "coat-tail" to a plan available to the certificated or classified employees. Management staff had a choice amongst the options available to the certificated bargaining unit employees. Premiums for health care plans available to management employees are the same as the rates outlined in the Certificated Non-Management Employee section above.

For 2006-07 the amount of premium paid by the District (i.e., the cap) for management employees is \$9,300 per eligible employee per year. Each management employee is responsible to pay the difference between the effective premium and the cap. The amount of contribution towards health insurance premiums for management employees is the same as shown above for certificated employees.

All employees are provided the opportunity to pay health and welfare premium contributions on a pre-tax basis under an Internal Revenue Code Section 125 plan.

Classified and management staff are provided district-paid life insurance. The cost of \$18.00 per year per employee is included in the budget.

## RETIREE BENEFITS

Retiree health care coverage is specified in contract language and information below is only intended to be a summary and does not replace nor supersede contract language.

Retirees receive health care and prescription medication coverage, excluding dental and vision coverage (retirees can choose to have dental and vision coverage with premiums paid by the retiree). Prior to October 1, 2005, the District paid a composite premium rate for health care and prescription medication coverage for retirees that was the same premium rate as paid for active benefited employees. A composite rate structure provides for one rate regardless of the number of individuals insured in a family. Beginning October 1, 2005, benefit premiums for retirees was based upon a tiered rate structure. Under a tiered rate structure there are three separate rates. One rate if only one individual is covered (e.g., the retiree); another rate if two people are covered (e.g., the retiree and spouse); and a third rate if more than two people are covered (e.g., retiree, spouse and dependent child).

If the retiree has attained the age of 55 and has been employed by the District for a minimum of 8 years as a certificated employee, or 15 years as a classified employee, the District pays premiums for the retiree for up to 10 years, or until the retiree attains Medicare age whichever occurs first. For classified non-management employees hired on or after July 1, 2004, the employee must attain the age of 60 years to be eligible for retiree health care benefits. For certificated non-management employees hired after July 1, 2004, the District will pay premiums for a maximum of five (5) years.

Classified staff meeting the longevity minimum, qualify under the contract and who retire prior to September 30, 2006 are entitled to the higher cost classified health benefit package with the full

premiums paid for the retiree and dependents by the District until Medicare age of the employee not to exceed a maximum of 10 years if hired prior to July 1, 2004, subject to future negotiations. For qualified classified retirees, who retire between October 1, 2006 and September 30, 2007, the District will pay for medical and prescription benefit premiums for retiree and dependents not to exceed the active employee cap. For qualified classified retirees, who retire after September 30, 2007 the District will pay the insurance premium for the retired employee only (no dependent coverage) not to exceed the active employee cap. Health and welfare benefits for classified employees are subject to future negotiations.

Certificated staff with longevity of service as outlined above who elected to retire before June 30, 2003 has the higher-cost benefit health and prescription package premiums paid by the District for themselves and eligible dependent(s). Eligible certificated employees who retire between July 1, 2003 and June 30, 2007 will receive the "standard" certificated benefit package for themselves and dependents with premiums paid by the District until the retiree reaches age 65 or qualified for Medicare, not to exceed a maximum of 10 years if hired before July 1, 2004. For qualified certificated retirees, who retire after July 1, 2007, medical and prescription insurance premiums for the retiree only will be paid by the District up to the active cap.

All programs are charged back for retirees' benefit costs in accordance with generally accepted accounting practices.

Per current contract, the Golden Handshake provision is no longer available for non-management classified employees. The next window period for the Golden Handshake for certificated employees is in 2008.

15. The foregoing Items 1 through 14 are subject to change by the Governing Board and/or the Superintendent at any time.

## IV. GENERAL FUND



## **IV. GENERAL FUND**

### **A. ASSUMPTIONS**

#### **2007/2008 Beginning Balance Assumption**

1. The total beginning balance (restricted and unrestricted) is projected to be \$10,705,251. This amount includes \$3,150,771 restricted moneys and \$7,554,480 unrestricted moneys.

#### **2007/2008 Final Budget Revenue Assumptions**

1. The Average Daily Attendance (ADA) for 2007/2008 revenue limit calculations is projected to be 10,229 including county special education and community school ADA.
2. The Cost-of-Living Adjustment (COLA) for the 2007/2008 base revenue limit is projected to be 4.53 percent.
3. There is no Revenue Limit Deficit.
4. The 2007/2008 base revenue is projected to be \$6,676.38 per ADA with no equalization funding.
5. Interest income is projected to be \$650,000. This amount is based upon an average interest rate of 4.39 percent earned on the pooled moneys of the District.
6. Income for Federal and State categorical programs is included in the budget with estimated income amounts for 2007/2008 and will increase or decrease as additional information becomes available.
7. Income from rental and lease of District facilities to outside groups and organizations is projected to be \$16,000.
8. There are no corrections to prior years' State deficits in revenue limit and/or deficits in categorical programs.
9. Lottery is projected to be \$118 per ADA unrestricted and \$19 per ADA restricted for instructional materials.

### **2007/2008 Final Budget Expenditure Assumptions**

1. Expenditures will match the income for State and Federal categorical programs.
2. The Food Services Program will be self-supporting with no encroachments into the General Fund.
3. No District expenditures are included (other than in-kind expenditures for existing grants) which require the District to contribute matching funds for a grant program.
4. All employees have been moved to the next appropriate step on the salary schedule. Column movement for all employees has been projected to be \$586,962 for certificated staff and \$189,607 for classified staff.
5. The Ongoing Major Maintenance Account expenditures have been budgeted at 3.0 percent of expenditures and other sources/uses.
6. An appropriation for contingency in the amount of 3.0 percent of expenditures in compliance with the State standards and criteria will be included in the ending balance for emergency and unanticipated expenditures.

### **2007/2008 Final Budget Transfer Assumptions**

1. The following transfers were made from the General Fund:

Fund 12	Child Development (for cash flow)	\$ 200,000
Fund 13	CAFÉ (for cash flow)	300,000
Fund 14	Deferred Maintenance	335,948
Fund 15	Safety/Transportation Equipment	400,000
Fund 17	Special Reserve for Other Tan Capital Outlay	
	Budget	250,000
	Technology	443,387
	Golden Handshake	600,000
Fund 43	Special Reserve for Capital Outlay	
	Agriculture Conversion	200,000
	Safety/Equipment Replacement	400,000
	Agriculture Vehicles	150,000
	Future Facility Needs	<u>1,450,000</u>
	Total Transfers Out	<u>\$ 4,729,335</u>

BUDGET ASSUMPTIONS  
2007/2008 Budget

Description	2006/2007 Est'd Actual	2007/2008 Budget	2008/2009 Projected	2009/2009 Projected
Revenue Limit ADA (Including County transfer)	10,129.73	10,228.78	10,331.07	10,434.38
Revenue Limit COLA	5.92%	4.53%	3.70%	2.50%
Revenue Limit Deficit	0.00%	0.00%	0.00%	0.00%
Equalization Aid per ADA	\$ 55.30	\$ -	\$ -	\$ -
Adult Ed COLA	5.92%	4.53%	4.53%	4.53%
Adult Ed Growth	2.50%	2.50%	2.50%	2.50%
Federal Revenue COLA	0.00%	0.00%	0.00%	0.00%
State Categoricals COLA	5.92%	4.53%	3.70%	2.50%
Class-Size Reduction (Grade 9)	\$204/pupil	\$213/pupil	\$213/pupil	\$213/pupil
Lottery Income	\$118/ADA	\$118/ADA	\$118/ADA	\$118/ADA
Lottery Income - Instructional Materials	\$19/ADA	\$19/ADA	\$19/ADA	\$19/ADA
Interest Rate	4.39%	4.39%	4.39%	4.39%
CA Consumer Price Index (CPI)	3.40%	2.90%	2.4% - 2.5%	2.5% - 2.8%
Benefits:				
STRS	8.2500%	8.2500%	8.2500%	8.2500%
PERS	9.1240%	9.3060%	9.3060%	9.3060%
PERS Reduction to Revenue Limit	3.8960%	3.7140%	3.7140%	3.7140%
OASDI	6.2000%	6.2000%	6.2000%	6.2000%
Medicare	1.4500%	1.4500%	1.4500%	1.4500%
Health & Welfare Cap - Certificated & Management	\$ 9,300	\$ 9,300	\$ 9,300	\$ 9,300
Health & Welfare Cap - Classified	\$ 10,209	\$ 10,209	\$ 10,209	\$ 10,209
Life Insurance - Classified	\$ 18	\$ 18	\$ 18	\$ 18
Unemployment Rate	0.0500%	0.0500%	0.0500%	0.0500%
Workmen's Compensation	1.9998%	1.7015%	1.7015%	1.7015%
Utilities	\$2,437,298	\$2,943,242	\$3,016,823	\$3,101,294
Routine Maint. & Deferred Maint.	3.00%	3.00%	3.00%	3.00%
Routine Maint.	\$2,500,955	\$2,789,341	\$2,859,075	\$2,939,129
Deferred Maint.	\$ 335,948	\$ 335,948	\$ 335,948	\$ 335,948

## B. GENERAL FUND SUMMARY

### Merced Union High School District General Fund

	2005-2006 Unaudited Actuals	2006-2007 Estimated Actuals	2007-2008 Budget	2008-2009 Projected Budget	2009-2010 Projected Budget
<b>Revenues</b>					
Revenue Limit	60,374,997	63,396,594	69,814,548	72,211,364	74,732,709
Federal Income	6,794,921	8,173,243	7,826,759	7,826,759	7,826,759
Other State Income	10,149,360	13,495,867	10,913,017	11,316,799	11,611,035
Local Income	1,883,649	1,549,501	1,670,300	1,670,300	1,670,300
<b>Total Current Year Revenue</b>	<b>79,202,927</b>	<b>86,615,205</b>	<b>90,224,624</b>	<b>93,025,222</b>	<b>95,840,803</b>
<b>Expenditures</b>					
Certificated Salaries	35,253,886	38,494,730	39,726,694	40,719,861	41,737,858
Classified Salaries	11,153,017	12,345,192	12,832,979	13,153,803	13,482,649
Employee Benefits	14,603,276	16,456,080	16,896,339	17,318,747	17,751,716
Books and Supplies	4,010,759	7,235,374	9,678,373	9,927,114	10,175,292
Services	6,564,802	7,999,043	8,524,153	8,737,257	8,981,900
Capital Outlay	560,006	511,650	257,048	263,474	270,061
Other Outgo	428,469	456,075	532,584	545,899	559,841
Direct Support/Indirect Costs	(230,057)	(264,904)	(272,199)	(279,004)	(286,816)
<b>Total Expenditures</b>	<b>72,344,158</b>	<b>83,233,240</b>	<b>88,175,971</b>	<b>90,387,152</b>	<b>92,672,500</b>
<b>Other Financing Sources/Uses</b>					
Interfund Transfers-In	153,842	303,000	503,000	503,000	503,000
Interfund Transfers-Out	3,805,000	4,785,948	4,729,335	4,785,948	4,785,948
Other Sources					
<b>Total Other Changes</b>	<b>(3,651,158)</b>	<b>(4,482,948)</b>	<b>(4,226,335)</b>	<b>(4,282,948)</b>	<b>(4,282,948)</b>
<b>Net Increase/(Decrease)</b>	<b>3,207,611</b>	<b>(1,100,983)</b>	<b>(2,177,682)</b>	<b>(1,644,878)</b>	<b>(1,114,645)</b>
 Beginning Balance	 8,598,622	 11,806,234	 10,705,251	 8,527,569	 6,882,691
Plus Total Revenues & Other Financing Sources/Uses	75,551,769	82,132,257	85,998,289	88,742,274	91,557,855
Total Available	84,150,391	93,938,491	96,703,540	97,269,843	98,440,546
Less: Total Expenditures	72,344,158	83,233,240	88,175,971	90,387,152	92,672,500
<b>Total Ending Balance</b>	<b>11,806,233</b>	<b>10,705,251</b>	<b>8,527,569</b>	<b>6,882,691</b>	<b>5,768,046</b>

## C. GENERAL FUND ENDING BALANCE COMPONENT DETAIL

### Merced Union High School District General Fund

	2005-2006 Unaudited Actuals	2006-2007 Estimated Actuals	2007-2008 Budget	2008-2009 Projected Budget	2009-2010 Projected Budget
<b>Ending Balance Components</b>					
Reserved Amounts:					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
Stores	204,798	158,089	200,000	200,000	200,000
Designated Amounts:					
Economic Uncertainties	2,284,475	2,640,576	2,787,159	2,855,193	2,923,753
Other Designations:					
Site Carryovers	147,100	200,000			
Toyota Tapestry	1,054	785			
Self-Pay Retirees Health	280,291	325,816			
MAA	208,264	422,313			
Closing the Gap	68,355	21,346			
GPA Site/Staff Performance Award	5,153				
GPA High Achieving Grant	1,065				
Wildlife Grant	1,145				
Budget Stabilization	250,000	250,000			
Safety/Equipment Replacement		850,000			
Agriculture Vehicles		150,000			
Agriculture Conversion		200,000			
Cert Golden Handshake	800,000	600,000	300,000		
Future Facilities	2,099,016	872,169	1,500,000		
Retiree Benefits	1,500,001				
Technology	1,000,000	443,387	698,022		
Safety/Transportation Equipment	800,000	400,000			
Restricted Program Balances	2,135,516	3,150,771	3,022,388	2,632,213	1,859,843
Unappropriated 6/30				1,175,285	764,450
<b>Total Ending Balance</b>	<b>11,806,233</b>	<b>10,705,251</b>	<b>8,527,569</b>	<b>6,882,691</b>	<b>5,768,046</b>



#### **D. REVENUE SUMMARY**

For the most part, revenue for the General Fund is dependent upon State revenue and State laws. The dependence upon State funding for public schools has allowed few alternative sources for revenue to exist for use by public education.

The Merced Union High School District receives revenue into the General Fund from four major sources. The largest portion, 77.38 percent, is from the State revenue limit sources as a result of sales tax, income tax, and local property taxes. Approximately 12.1 percent is from other State revenues including Lottery income; 1.85 percent from other local miscellaneous sources such as interest, facility user fees, transportation fees, etc., and 8.67 percent from Federal sources.

As mentioned above, an additional source of revenue to school districts in California is the State Lottery as passed by the voters of California in November 1984. The original initiative specified that the moneys received could be used for any general education purpose except for the purpose of real property acquisition, new construction, for the financing of new schools, or for conducting pure research. The Lottery began operation in October 1985.

The major share of revenue which is received by the District in order to meet the general operating expenses is called the revenue limit. The total amount of the revenue limit comes from a combination of State apportionment and local property taxes. The revenue limit amount is established by the State each year according to a State-wide average for the size and type of district. If local taxes were to increase for a given year, the State portion would then decrease proportionately. The method for computing the revenue limit has evolved into a rather complex formula. Effective June 1998, a new formula to calculate a district's revenue limit was implemented by the Legislature. Under the new formula, the income for the revenue limit calculation is dependent on the "positive" Average Daily Attendance (ADA) of the district. Positive ADA is the daily average of students in attendance. Even though ADA is obviously lower than a district's enrollment, the two terms are often (though incorrectly) used interchangeably. Revenue limits vary from district to district because the original base year of 1972, when the legislation for revenue limits was passed, varied in the amount which districts were spending for general purposes. Since 1972 there has been an annual inflationary factor added to the base-year amount. Starting in 1990, the State decreased revenues and school districts for the first time did not receive the full statutory inflation factor. While the calculations add to the revenue limit a Cost-of-Living Adjustment (COLA) the State applied what was called the State School Deficit (SSD) offsetting the increase. In 2000/2001, the State eliminated the SSD to fully fund districts. In 2003/2004 when the State economy began declining again the revenue limit was again deficit at a rate of 3

percent. The deficit was eliminated in the 2006/2007 current budget, as well as the proposed budget for 2007/2008. The Governor is proposing to fully fund the revenue limit. In 2007/2008, California public schools will receive a funded COLA of 4.53 percent.

As previously mentioned the revenue limit changes annually according to legislation and appropriations. Pending the State 2007/2008 budget approval, the annual Cost-of-Living Adjustment (COLA) is added to the base revenue limit from the prior year.

The following is a simplified summary of the components of the 2007/2008 Base Revenue Limit per unit of Average Daily Attendance (ADA).

2006/2007 Base Revenue Limit/ADA	\$6,386.38
2007/2008 COLA at 4.53% (statewide average)	<u>+ 290.00</u>
2007/2008 Base Revenue Limit/ADA	\$6,676.38

In summary, the revenue for the District can be simplified as originating mainly from the State in the form of a revenue limit per ADA plus State special purpose and categorical moneys. Of a lesser degree, Federal categorical and local miscellaneous moneys are viewed as supplementary revenue.

## GENERAL FUND REVENUE

	2004/2005 Unaudited Actual	2005/2006 Unaudited Actual	2006/2007 Estimated Actual	2007/2008 Adopted Budget
<b>REVENUE LIMIT SOURCES</b>				
8011 Principal Apportionment - Current Year	44,421,127	48,028,608	52,073,192	57,223,505
8019 State Aid-Prior Years	211,834	32,160	(25,000)	1,276,671
8021 Home Owners Exemption	166,944	170,932	200,000	200,000
8022 Timber Yield Tax	30	-	-	-
8029 Other Subventions/In-Lieu Tax	20,739	5,367	-	-
8041 Secured Tax Rolls	8,853,479	9,847,917	7,655,857	6,339,782
8042 Unsecured Roll Taxes	559,548	686,935	1,962,026	1,962,026
8043 Prior Years Taxes	15,138	21,032	2,290	2,290
8044 Supplemental Taxes	466,948	1,095,738	200,000	200,000
8045 Educ Rev Augmentation Fund	854,028	190,192	923,229	2,199,900
8047 Community Redevelopment Funds	-	18,356	-	-
8092 PERS Reduction Transfer	198,550	277,758	405,000	410,374
<b>Subtotal, Revenue Limit Sources</b>	<b>55,768,366</b>	<b>60,374,997</b>	<b>63,396,594</b>	<b>69,814,548</b>
<b>FEDERAL REVENUE</b>				
8181 Special Education Entitlement	1,603,649	1,777,208	1,810,238	1,818,238
8182 Special Education Discretionary Grant - Workability	-	-	358,990	358,990
8285 Interagency Contracts Between LEA's	-	3,248	-	-
Workforce Investment Act	104,451	55,265	53,685	-
8290 All Other Federal Revenues	30,973	37,948	7,265	21,500
Gear-Up	697,969	672,743	1,119,898	912,372
IASA - Safe & Drug Free School	70,006	71,138	67,919	81,919
Improving Literacy - Libraries	-	-	263,138	36,862
Medi-cal	67,760	61,782	23,942	30,000
NCLB: Corrective Action Plans	-	-	-	201,550
NCLB: Title I Pt A Sch Assist	-	-	-	50,000
NCLB: Title II Pt A Teacher Quality	526,620	449,460	595,861	680,781
NCLB: Title II Pt D Technology	91,703	99,047	58,793	55,467
NCLB: Title III Immigrant Ed	-	19,211	-	9,106
NCLB: Title III Ltd English	174,421	172,475	177,317	252,503
Program Improvement Intervention	-	51,480	70,000	-
Title I Part A Basic Grant	3,177,080	2,923,656	3,167,907	2,905,125
Title V - Innovative Formula	186,689	35,829	27,940	25,996
Voc Program: Carl Perkins Act	387,682	364,431	370,350	386,350
<b>Subtotal, Federal Revenue</b>	<b>7,119,002</b>	<b>6,794,921</b>	<b>8,173,243</b>	<b>7,826,759</b>

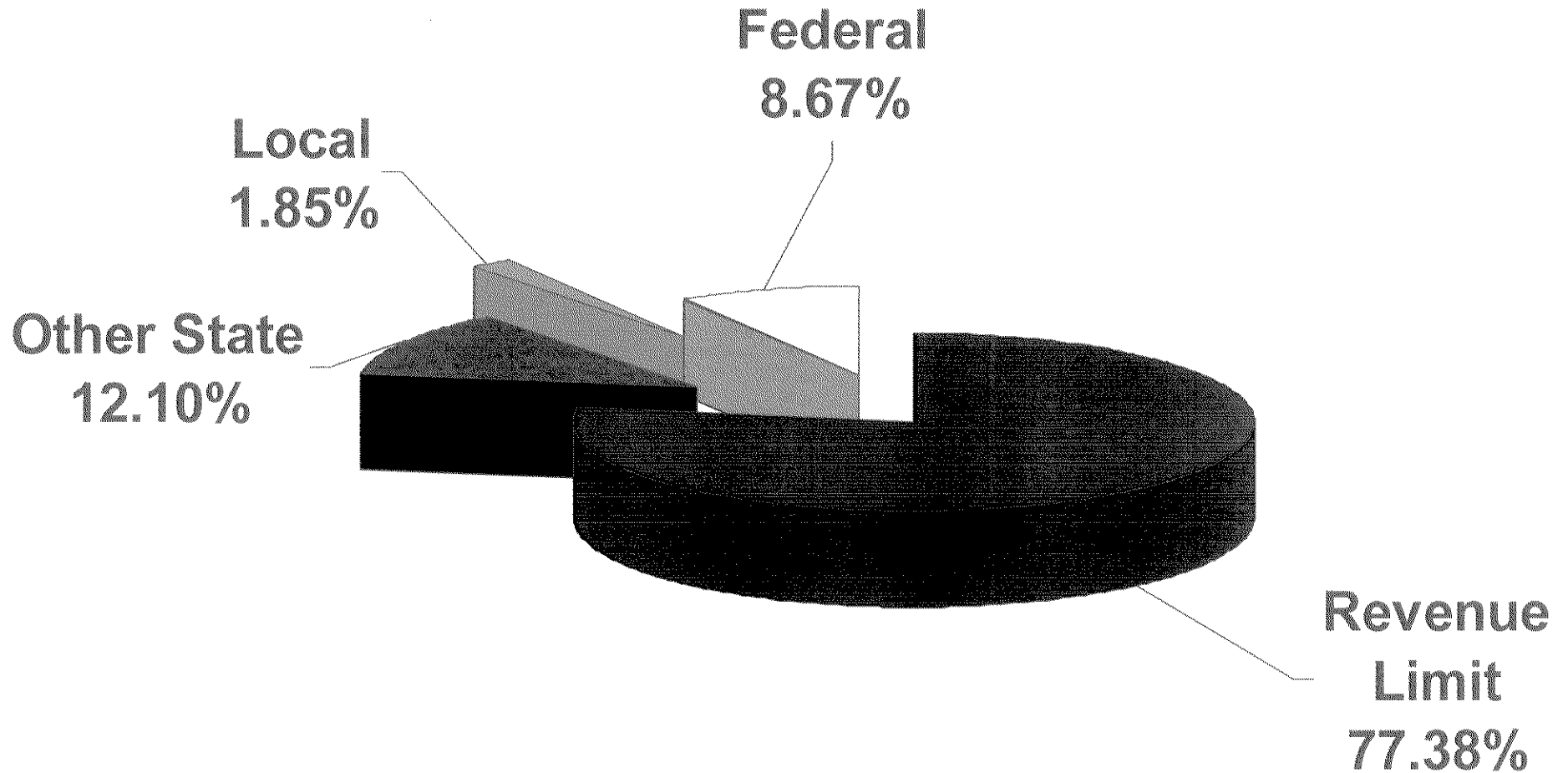
## GENERAL FUND REVENUE

	2004/2005 Unaudited Actual	2005/2006 Unaudited Actual	2006/2007 Estimated Actual	2007/2008 Adopted Budget
<b>OTHER STATE REVENUE</b>				
8311 Other State Apportionment				
Economic Impact Aid-LEP	967,850	1,095,940	1,136,700	1,474,058
GATE	73,952	80,987	80,000	80,000
SIP	70,705	61,864	-	-
Special Education	2,945,498	2,949,489	3,095,660	3,222,060
Transportation-Home to School	741,276	590,817	777,166	777,166
8435 Class Size Reduction, 9-12	85,494	45,528	90,000	90,000
8550 Mandated Cost Reimbursements	29,849	26,654	1,100,000	-
8560 State Lottery Revenue	1,226,089	1,376,571	1,189,805	1,168,318
8590 All Other State Revenues	74,461	149,687	82,963	22,095
Agriculture Vocational Education	89,628	78,069	71,995	82,840
Arts & Music Block Grant	-	-	156,990	-
Arts, Music, PE Supplies	-	-	799,500	-
Career Tech Ed Equipment	-	-	81,645	158,877
CASHEE Intensive Instruction & Services	-	41,400	266,732	266,732
Cert Staff Performance Incentive Act	657,750	-	-	-
Comm Based English Tutoring	48,356	52,228	55,018	55,674
Discretionary Block Grant - District	-	-	165,359	-
Discretionary Block Grant - Site	-	-	657,522	-
IIUSP	591,905	720,753	67,471	-
Instructional & Library Materials - Ed Tech	-	-	156,990	-
Instructional Materials English Learners	-	33,530	-	-
Instructional Materials Realignment (IMFRP)	526,872	596,529	620,886	680,290
Instructional Time & Staff Development (SB1193)	122,107	102,965	-	-
Lottery: Prop 20 Instructional Materials	224,952	305,571	241,830	204,119
MAA	-	433,431	697,144	446,307
Partnership Academies Program	72,477	72,041	89,828	-
Peer Assistance & Review (PAR)	28,886	30,096	33,327	33,327
Professional Development - Math & Reading Act	127,500	103,750	22,893	22,893
Professional Development Block Grant	-	187,037	198,110	198,110
Pupil Retention Block Grant	-	81,484	96,137	79,282
School & Library Improvement	-	95,674	101,338	101,338
School Safety & Violence Grades 8-12	341,995	353,424	353,424	653,424
Staff Development-Beginning Teachers Supplies, etc.	-	-	87,252	173,925
Supplemental School Counseling Program	-	-	722,508	722,508
Targeted Instructional Improvement Block Grant	-	188,514	199,674	199,674
Tenth Grade Counseling	66,124	-	-	-
Workability	350,647	348,678	-	-
<b>Subtotal, Other State Revenue</b>	<b>9,464,372</b>	<b>10,202,711</b>	<b>13,495,867</b>	<b>10,913,017</b>

## GENERAL FUND REVENUE

	2004/2005 Unaudited Actual	2005/2006 Unaudited Actual	2006/2007 Estimated Actual	2007/2008 Adopted Budget
<b>OTHER LOCAL REVENUE</b>				
8625 Community Revelopment Funds	36,068	34,520	-	-
8639 All Other Sales	-	-	1,182	2,000
8650 Leases and Rentals	17,748	21,404	16,000	16,000
8660 Interest	168,716	435,071	647,730	650,000
8672 Non-Resident Student Fees	-	3,356	-	-
8677 Interagency Services between LEA's	81,603	108,059	1,600	-
County Operated ROP	349,110	392,323	269,106	392,000
8689 All other Fees and Contracts	577	37,054	66,460	64,300
8699 All Other Local Revenues	772,884	798,511	547,423	546,000
<b>Subtotal, Other Local Revenue</b>	<b>1,426,706</b>	<b>1,830,298</b>	<b>1,549,501</b>	<b>1,670,300</b>
<b>OTHER FINANCING SOURCES</b>				
8912 Interfund Transfer Between GF and Spec Reserves	1,077,156	2,678	-	-
8919 Other Authorized Interfund Transfers In	225,905	151,164	303,000	503,000
<b>Subtotal, Other Financing Sources</b>	<b>1,303,061</b>	<b>153,842</b>	<b>303,000</b>	<b>503,000</b>
<b>TOTAL REVENUE</b>	<b>75,081,507</b>	<b>79,356,769</b>	<b>86,918,205</b>	<b>90,727,624</b>

**PROJECTED REVENUE  
2007/2008 ADOPTED BUDGET**



## 2007/08 ESTIMATED SPECIAL EDUCATION REVENUES

2007/08 Estimated State Aid Apportionment (AB602)	\$	2,942,060
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2007/08 Estimated NPS Entitlement		280,000
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Federal IDEA, PL94-142		1,818,238
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Revenue Limit Transfer		1,531,963
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District Contribution		1,102,784
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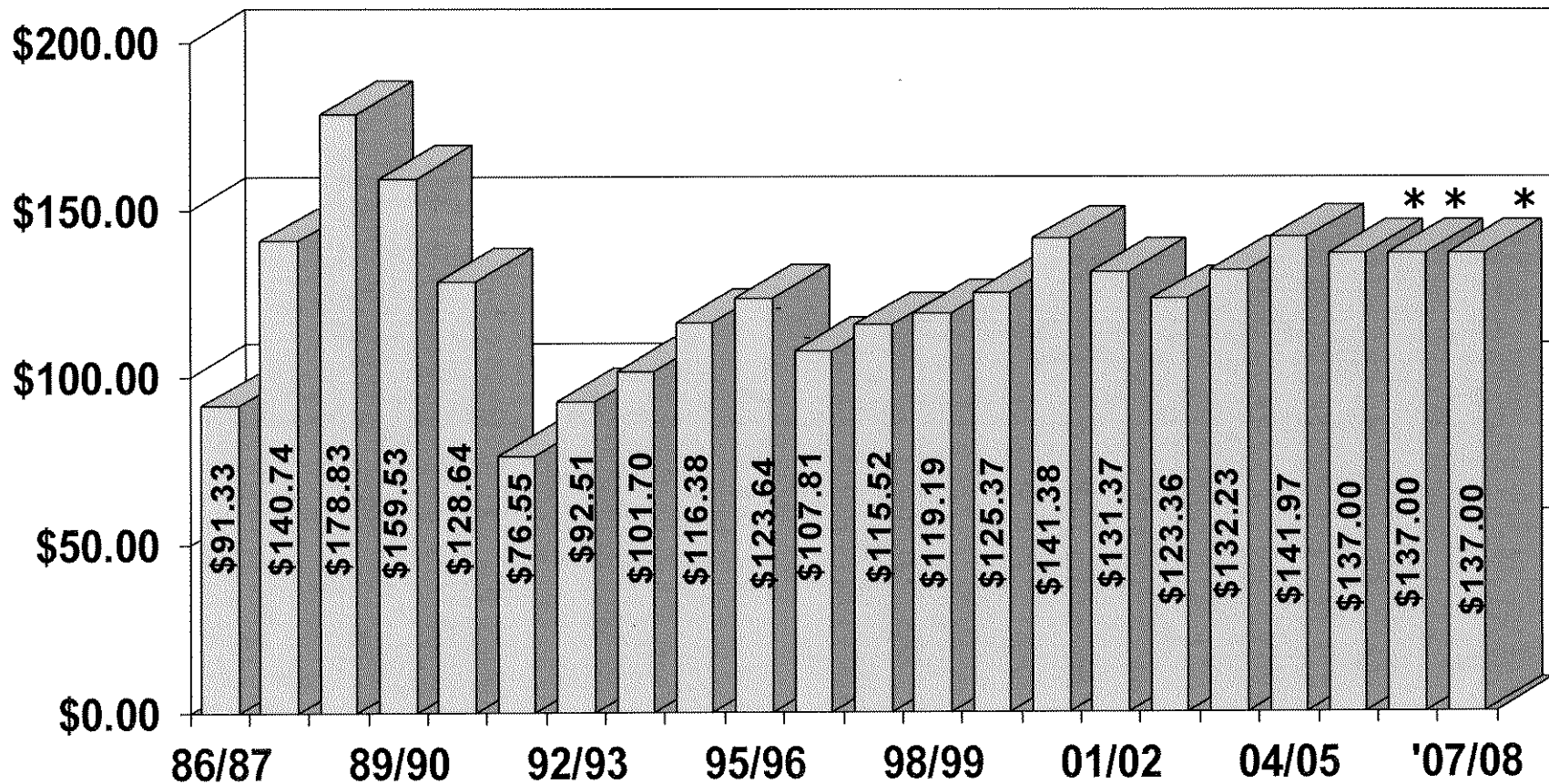
Total	\$	<u>7,675,045</u>
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## **2007/2008 ESTIMATED LOTTERY REVENUE**

Projected 2007/08 Annual ADA	9,901
Projected 2007/08 Allocation per ADA (Unrestricted)	\$ 118.00
Projected 2007/08 Allocation per ADA (Prop 20)	\$ 19.00
<b>Projected 2007/08 Unrestricted Lottery Revenue</b>	<b>\$ 1,168,318</b>
<b>Projected 2007/08 Prop-20 Lottery Revenue</b>	<b>\$ 188,119</b>
<b>Total Projected 2007/08 Lottery Revenue</b>	<b>\$ 1,356,437</b>



## CALIFORNIA STATE LOTTERY ALLOCATION PER ADA



\* Estimates

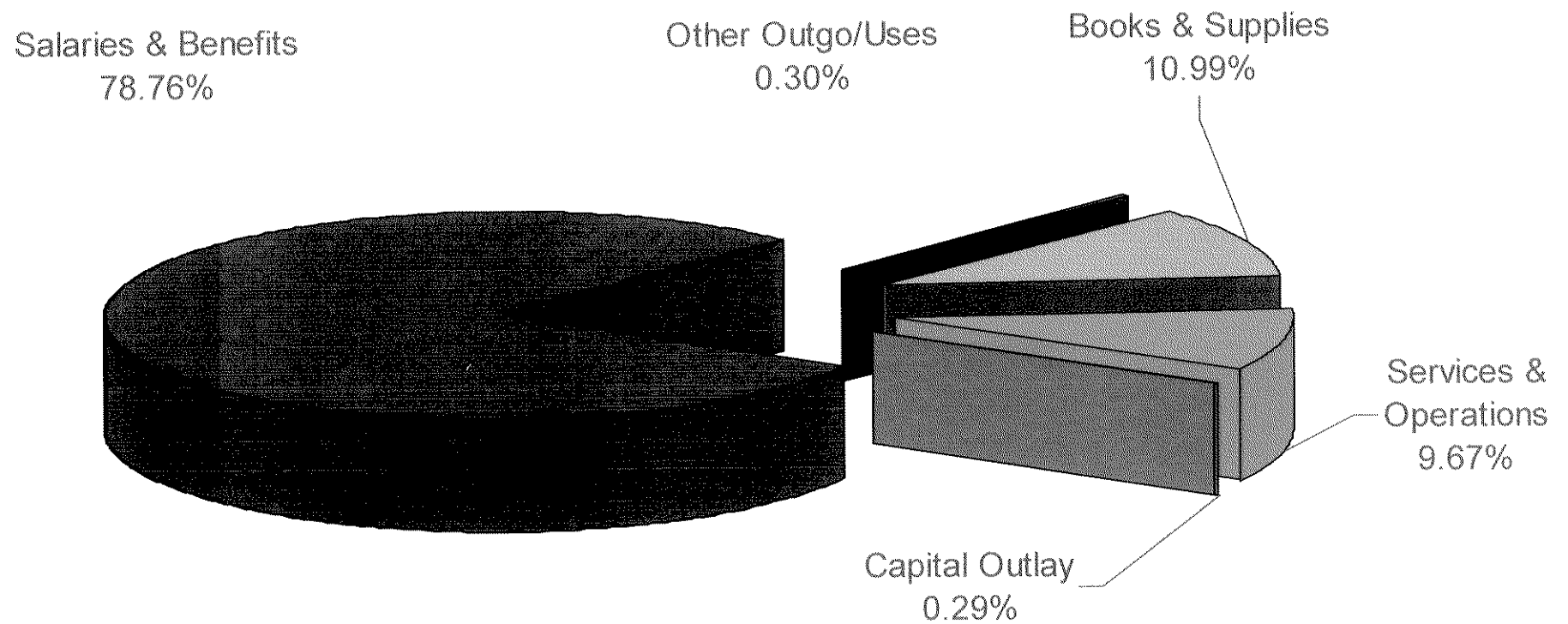
## **E. EXPENDITURE SUMMARY**

Public education is extremely labor intensive. Therefore, the largest area of expenditure for a school district is that of employee-related costs. The Merced Union High School District is projected to expend approximately 78.76 percent of the 2007/2008 budget for salary compensation and employee benefits.

There are, however, expenditures other than personnel. It is estimated that 10.98 percent will be spent for instruction and office supplies (textbooks, instructional materials, paper, general supplies, etc.). Furthermore, such items as contracted services for housekeeping and utilities, consultants, data processing, staff development conference, insurance, ongoing maintenance, etc., will account for approximately 9.67 percent of the year's budget in the General Fund. Other outgoing will account for another .3 percent of the budget.

Finally, expenses for new and replacement equipment, site improvement and other capital expenditures will be less than .29 percent of the General Fund in addition to any capital outlay from the Deferred Maintenance Fund and/or Building Fund (see "2007/2008 Projected Expenditures" pie chart).

## PROJECTED EXPENDITURES 2007/2008 ADOPTED BUDGET



## GENERAL FUND EXPENDITURES

	2004/2005 Unaudited Actual	2005/2006 Unaudited Actual	2006/2007 Estimated Actual	2007/2008 Adopted Budget
<b>CERTIFICATED SALARIES</b>				
1100 Teachers' Salaries	27,697,199	28,504,951	30,809,249	31,900,357
1200 Certificated Pupil Support Salaries	2,018,228	2,222,241	2,838,286	2,999,812
1300 Supervisors' and Administrators' Salaries	4,083,784	4,526,694	4,847,195	4,826,525
<b>Subtotal, Certificated Salaries</b>	<b>33,799,211</b>	<b>35,253,886</b>	<b>38,494,730</b>	<b>39,726,694</b>
<b>CLASSIFIED SALARIES</b>				
2100 Instructional Aides' Salaries	2,496,595	2,540,836	2,490,298	2,588,536
2200 Classified Support Salaries	4,292,141	4,608,803	5,229,358	5,489,820
2300 Classified Supervisors' & Administrators' Salaries	713,389	817,529	979,155	1,169,162
2400 Clerical & Office Salaries	2,694,441	3,056,927	3,389,403	3,334,741
2900 Other Classified Salaries	133,037	128,922	256,978	250,720
<b>Subtotal, Classified Salaries</b>	<b>10,329,603</b>	<b>11,153,017</b>	<b>12,345,192</b>	<b>12,832,979</b>
<b>EMPLOYEE BENEFITS</b>				
3100 STRS	2,733,588	2,897,718	3,078,783	3,288,538
3200 PERS	888,361	868,509	991,456	1,050,467
3300 Social Security/Medicare	1,115,413	1,219,559	1,342,791	1,457,680
3400 Health & Welfare	8,146,459	6,941,067	8,245,062	8,511,048
3500 State Unemployment Insurance	286,013	207,933	27,100	25,996
3600 Workers' Compensation	1,071,484	995,721	1,003,503	883,266
3700 Retiree Benefits	1,114,714	1,206,515	1,383,541	1,298,010
3800 PERS Reduction	184,844	262,410	383,844	381,334
3900 Other Benefits	1,077,405	3,846	-	-
<b>Subtotal, Employee Benefits</b>	<b>16,618,281</b>	<b>14,603,276</b>	<b>16,456,080</b>	<b>16,896,339</b>

## GENERAL FUND EXPENDITURES

	2004/2005 Unaudited Actual	2005/2006 Unaudited Actual	2006/2007 Estimated Actual	2007/2008 Adopted Budget
<b>BOOKS AND SUPPLIES</b>				
4100 Textbooks	96,215	292,200	55,845	-
4200 Books & Other Reference Material	1,081,403	872,373	1,214,256	743,902
4300 Materials and Supplies	2,098,262	2,145,656	4,152,546	7,403,056
4400 Noncapitalized Equipment	607,105	700,530	1,812,727	1,531,415
<b>Subtotal, Books and Supplies</b>	<b>3,882,985</b>	<b>4,010,759</b>	<b>7,235,374</b>	<b>9,678,373</b>
<b>SERVICES &amp; OTHER OPERATING EXPENDITURES</b>				
5200 Travel and Conferences	317,860	275,025	441,752	182,482
5300 Dues and Memberships	48,605	60,171	82,195	65,090
5400 Insurance	400,503	398,434	443,961	873,464
5500 Housekeeping & Utilities	2,023,154	2,161,300	2,389,873	2,900,917
5600 Rentals, Leases and Repairs	378,870	408,983	516,561	575,986
5700 Direct Costs Transfers	5,297	11,162	6,997	4,250
5800 Other Contracted Services	2,620,677	3,091,913	3,811,717	3,573,502
5900 Communications	285,657	157,815	305,987	348,462
<b>Subtotal, Services &amp; Other Operating Expenditures</b>	<b>6,080,624</b>	<b>6,564,802</b>	<b>7,999,043</b>	<b>8,524,153</b>
<b>CAPITAL OUTLAY</b>				
6200 Building Improvements	-	24,447	62,112	20,000
6400 Equipment	128,496	535,559	449,538	237,048
<b>Subtotal, Capital Outlay</b>	<b>128,496</b>	<b>560,006</b>	<b>511,650</b>	<b>257,048</b>

# **GENERAL FUND EXPENDITURES**

	2004/2005 Unaudited Actuals	2005/2006 Unaudited Actuals	2006/2007 Estimated Actual	2007/2008 Adopted Budget
<b><u>OTHER OUTGO</u></b>				
7130 State Special Schools	5,791	-	50,000	10,000
7142 Tuition, Excess Cost, COE	193,230	270,627	341,424	440,659
7280 Transfers to Charter in Lieu/Proptax	27,710	64,391	8,353	-
7282 All Other Transfers to County Office			19,185	36,067
7299 All Other Transfers Out		50,000	-	-
7350 Transfers Indirect Interfund	(274,939)	(230,057)	(264,904)	(272,199)
7438 Debt Service - Interest		4,971	15,373	24,118
7439 Debt Service Expenditures	5,000	38,480	21,740	21,740
<b>Subtotal, Other Outgo</b>	<b>(43,208)</b>	<b>198,412</b>	<b>191,171</b>	<b>260,385</b>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>70,795,992</b>	<b>72,344,158</b>	<b>83,233,240</b>	<b>88,175,971</b>

## **F. FUND BALANCE, RESERVES**

Total projected General Fund revenue including transfers into the General Fund is \$90,727,624 with total budgeted expenditures including transfers out of the General Fund of \$92,905,306. Budgeted expenses exceed budgeted revenue by \$2,177,682 (i.e., deficit spending). When budgeted expenses exceed budgeted revenue, concern is appropriate. A review of budgeted expenses reveals that the following expenses, that could be considered expenses from prior-year carryovers, will be drawn from the beginning fund balance and not from budget-year revenue:

- \$21,346 carryover for Enhanced Achievement for Every Student – Closing the Gap
- \$200,000 school site carryover

The above carry-over expenses total \$221,346 and would be drawn from General Fund beginning fund balance, thus reducing the concern of deficit spending. In addition, some budgeted transfers could be considered one-time from the beginning fund balance and not budget year revenue, thereby mitigating the concern for currently projected deficit spending. However, it is imperative to note that the budget outlined in this document does not include any costs associated with negotiated settlements with the bargaining units for 2007-08.

The 2006-07 General Fund ending balance (i.e., 2007-08 beginning balance) is currently projected to be \$10,705,251. An exact ending balance and a precise breakdown will not be available until late August after year-end closing is completed and the unaudited actuals are available. It should be noted that a higher ending balance is possible due to prior-year adjustments in State funding, budgeted expenses that do not materialize, and restricted carryovers not yet quantifiable. Listed below are notable currently anticipated components of the 2006-07 General Fund ending fund balance.

- \$2,640,576 minimum required 3% reserve
- \$20,000 Revolving Fund
- \$158,089 Stores (warehouse inventory)
- \$21,346 carryover for Enhanced Achievement for Every Student activities – “Closing the Achievement Gap”
- \$785 Toyota Tapestry
- \$325,816 self-pay retiree health insurance
- \$422,313 MAA
- \$53,926 technology allocation carryover
- \$200,000 school site carryovers

- \$1,322,169 designated for facilities
- \$250,000 budget stabilization
- \$600,000 Golden Handshake
- \$389,461 technology
- \$400,000 safety/equipment replacement
- \$400,000 safety/transportation equipment
- \$150,000 agriculture vehicles
- \$200,000 agriculture conversion
- \$3,150,771 legally restricted categorical carryovers

The 2007-08 projected General Fund ending fund balance is \$8,527,569. The components of the 2007-08 estimated ending fund balance (i.e., the projected ending balance for June 30, 2008) are:

- \$3,022,388 minimum required 3% reserve
- \$20,000 revolving fund
- \$200,000 stores (warehouse inventory)
- \$1,500,000 for facilities
- \$698,022 for technology
- \$300,000 Golden Handshake

The General Fund has a zero amount of the ending fund balance unappropriated.

Based upon the current budget, the District will be able to meet its financial obligations for 2007-08 and maintain a reserve for economic uncertainties equal to or exceeding the required 3% minimum.



## V. OTHER DISTRICT FUNDS

*Adult Education (11.0)*  
*Child Development (12.0)*  
*Cafeteria/Food Services (13.0)*  
*Deferred Maintenance (14.0)*  
*Pupil Transportation Equipment (15.0)*  
*Special Reserve – Other than Capital Outlay (17.0)*  
*Building Fund (21.0)*  
*Capital Facilities (25.0)*  
*County School Facilities (35.0)*  
*Special Reserve – Capital Outlay Projects (43.0)*  
*Bond Interest and Redemption (51.0)*  
*Tax Override (53.0)*

## **V. OTHER DISTRICT FUNDS**

The General Fund of the District, as presented in the earlier part of the document, is the main operational fund of the District. However, there are other special purpose funds. The special funds have a budgeting and accounting process similar to the General Fund in that a budget must be adopted for any of the active special funds and the accounting process is governed by the same laws, rules and regulations as the General Fund.

The Merced County Treasurer invests the money in the special funds as part of the commingled money of the District. Interest earned is deposited directly to each individual fund by the Merced County Office of Education.

## **A. Adult Education Fund (11)**

The Adult Education Fund is used to account separately for Federal, State and local revenues for Adult Education programs. The District collects ADA revenue for students 16 or older who attend classes offered by Adult Education. Examples of classes offered are GED, High School Diploma, English as a Second Language, Vocational and Parenting courses. Programs include instruction and assessment, culminating in certification and diploma. Adult Enrichment Courses are available to the Public as well. - Adult School Fund Budget is fluid, and programs may vary or change based on funding sources and allocations.

### **Revenue Assumptions**

The estimated beginning balance is \$227,661. Total income for 2007-2008 is budgeted at \$2,264,811. The revenue limit estimated at \$1,597,682, is the major portion of the income.

### **Expenditure Assumptions**

Budgeted expenditures total \$2,284,811 for 2007-2008 including: salaries and benefits at \$1,900,665; \$118,614 for books and supplies; \$177,334 operating expenses and capital outlay; and \$88,198 the General Fund as indirect costs.

The composition of Adult Education student population is as follows:

<b>Fiscal Year</b>	<b>Concurrent Student ADA</b>	<b>Adult Student ADA</b>	<b>Total Student ADA</b>
2004/2005	44.99	520.94	565.93
2005/2006	47.50	557.48	604.98
2006/2007	46.58	586.24	632.82

MERCED UNION HIGH SCHOOL DISTRICT

ADULT EDUCATION FUND (11.0)

MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES

	2004/2005 Unaudited Actual	2005/2006 Unaudited Actual	2006/2007 Estimated Actual	2007/2008 Adopted Budget
EST. BEGINNING BALANCE	237,266	231,433	374,178	227,661
REVENUE	1,842,619	2,143,667	2,118,274	2,264,811
TOTAL AVAILABLE FUND	2,079,884	2,375,100	2,492,452	2,492,472
EXPENDITURES	1,848,451	2,000,923	2,264,791	2,284,811
PROJ. ENDING BALANCE	231,433	374,178	227,661	207,661

## **B. Child Development Fund (12.0)**

The Child Development Fund is a self-supporting fund established for the purpose of separately accounting for the District's daycare Child Care Program.

### **Revenue Assumptions**

1. The principal revenue account for this fund is State Revenue.

### **Expenditure Assumptions**

1. Approximately 66 percent of the fund's resources are spent on salaries and benefits.

MERCED UNION HIGH SCHOOL DISTRICT

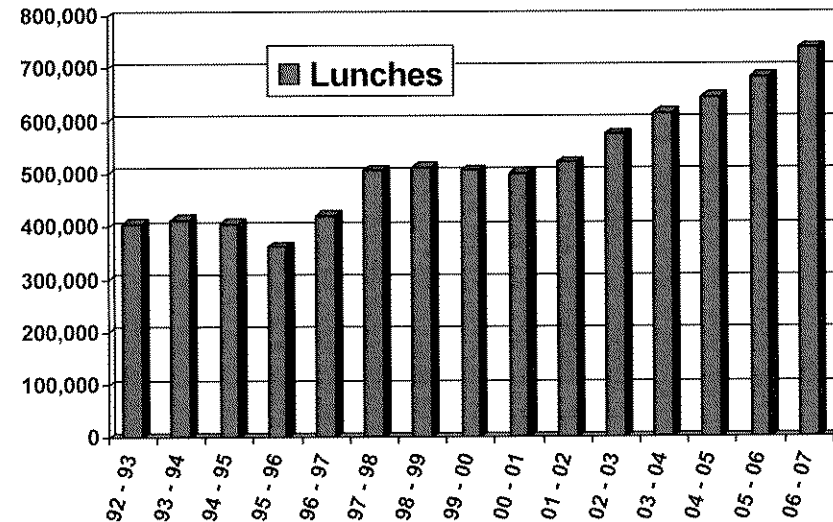
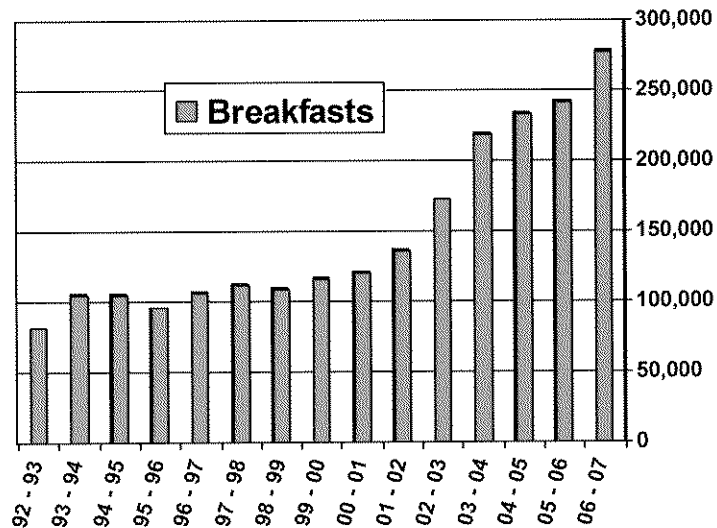
CHILD DEVELOPMENT FUND (12.0)

MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES

	2004/2005 Unaudited Actual	2005/2006 Unaudited Actual	2006/2007 Estimated Actual	2007/2008 Adopted Budget
EST. BEGINNING BALANCE	-	84,794	129,656	314,145
REVENUE	435,590	410,553	488,756	687,103
TOTAL AVAILABLE FUND	435,590	495,347	618,412	1,001,248
EXPENDITURES	350,797	365,691	304,267	684,590
PROJ. ENDING BALANCE	<b>84,794</b>	<b>129,656</b>	<b>314,145</b>	<b>316,658</b>

### **C. Cafeteria/Nutrition Services Fund (13.0)**

The District's Nutrition Services Department is ran by Sodexho, an outside consultant. The Cafeteria Fund is a self-supporting fund for the Nutrition Services Department, which provides meals under the National School Lunch Program. Nutrition Services provides approximately 277,756 breakfast meals and 738,748 lunch meals per year. Approximately 55 percent of the total enrollment qualifies for free and reduced price meals. Meals are served at 13 locations, utilizing more than 46 full and part-time employees.



### **Revenue Assumptions**

1. The major source of income, approximately 62 percent, is local through the sale of food to students and adults.

### **Expenditure Assumptions**

1. Approximately 41 percent of the fund's resources will be spent on classified salaries and benefits.

MERCED UNION HIGH SCHOOL DISTRICT

CAFETERIA SPECIAL REVENUE FUND (13.0)

MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES

	2004/2005 Unaudited Actual	2005/2006 Unaudited Actual	2006/2007 Estimated Actual	2007/2008 Adopted Budget
EST. BEGINNING BALANCE	172,236	105,298	82,775	113,220
REVENUE				
Federal Revenue	1,743,702	1,768,410	1,810,502	2,246,460
State Revenue	117,636	122,015	221,682	225,788
Local Revenue	1,146,025	1,223,077	1,209,276	831,294
Transfers In	180,000	100,000	300,000	300,000
TOTAL REVENUE	3,187,363	3,213,502	3,541,460.00	3,603,542
TOTAL AVAILABLE FUND	3,359,600	3,318,800	3,624,235	3,716,762
EXPENDITURES	3,254,302	3,236,025	3,511,015	3,463,149
PROJ. ENDING BALANCE	105,298	82,775	113,220	253,613



#### **D. Deferred Maintenance Fund (14.0)**

The Deferred Maintenance Fund is used to account for state apportionments and District contributions for deferred maintenance purposes.

#### **Revenue Assumptions**

1. The State allowance is projected to be approximately \$743,315 based on one-half (1/2) of one percent of expenditures in the General Fund less capital outlay and transfers.
2. Interest earned on the unexpended balance is projected to be \$50,000 based on an annual interest rate of 4.39 percent.

#### **Expenditure and Transfer Assumptions**

1. Expenditures for Deferred Maintenance projects are charged to the fund as completed according to the State-approved Five-Year Deferred Maintenance Program.

MERCED UNION HIGH SCHOOL DISTRICT

DEFERRED MAINTENANCE FUND (14.0)

MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES

	2004/2005 Unaudited Actual	2005/2006 Unaudited Actual	2006/2007 Estimated Actual	2007/2008 Adopted Budget
EST. BEGINNING BALANCE	1,046,739	939,028	1,107,823	1,202,963
REVENUE				
State Revenue	361,876	379,525	407,367	407,367
Local Revenue	16,579	38,206	30,000	50,000
Transfers In	280,000	280,000	335,948	335,948
TOTAL REVENUE	658,455	697,731	773,315	793,315
TOTAL AVAILABLE FUND	1,705,193	1,636,759	1,881,138	1,996,278
EXPENDITURES	766,165	528,936	678,175	1,272,381
PROJ. ENDING BALANCE	939,028	1,107,823	1,202,963	723,897

## **E. Pupil Transportation Equipment Fund (15.0)**

The Pupil Transportation Equipment Fund is primarily used to purchase school buses or equipment to meet home-to-school transportation needs.

### **Revenue Assumptions**

1. The estimated beginning balance is \$137,280. Budgeted revenue and transfer into the Pupil Transportation Equipment Fund total \$400,000.
2. Projected interest income is \$5,000 for 2007-2008.

### **Expenditure Assumptions**

1. Expenses are currently budgeted at \$405,000.
2. The projected ending balance for 2007-2008 is \$137,280 and is designated for Safety/Transportation Projects.

MERCED UNION HIGH SCHOOL DISTRICT

PUPIL TRANSPORTATION EQUIPMENT FUND (15.0)

MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES

	2004/2005 Unaudited Actual	2005/2006 Unaudited Actual	2006/2007 Estimated Actual	2007/2008 Adopted Budget
EST. BEGINNING BALANCE	51,537	152,720	169,899	137,280
REVENUE	215,946	582,242	786,796	405,000
TOTAL AVAILABLE FUND	267,484	734,962	956,695	542,280
EXPENDITURES	114,764	565,063	819,415	405,000
PROJ. ENDING BALANCE	<u>152,720</u>	<u>169,899</u>	<u>137,280</u>	<u>137,280</u>

## **F. Special Reserve Fund - Other Than Capital Outlay Projects (17.0)**

The Special Reserve Fund, as the name implies, is established for the purpose of providing a financial reserve for special purposes set by the Governing Board.

### **Revenue Assumptions**

1. The income reflected in this fund is derived from interest income and transfers from the General Fund. Transfers from the General Fund include:

Budget Stabilization	\$ 250,000
Technology	\$ 443,387
Golden Handshake	\$ 600,000

Note: \$11,418,062 of the beginning balance is designated for unfunded retiree benefits liability. All interest accrued in this fund for 2007/08 will be credited to this item. The estimated interest for 2007/08 is \$500,000, which equates to 3% of the current unfunded retiree benefit amount.

### **Expenditure Assumptions**

1. No expenditures are budgeted at this time.

MERCED UNION HIGH SCHOOL DISTRICT

SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS (17.0)

MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES

	2004/2005 Unaudited Actual	2005/2006 Unaudited Actual	2006/2007 Estimated Actual	2007/2008 Adopted Budget
EST. BEGINNING BALANCE	11,714,313	11,815,142	13,723,832	16,843,832
REVENUE	1,177,985	1,911,368	3,120,000	1,793,387
TOTAL AVAILABLE FUND	12,892,298	13,726,510	16,843,832	18,637,219
EXPENDITURES	1,077,156	2,678	-	-
PROJ. ENDING BALANCE	11,815,142	13,723,832	16,843,832	18,637,219

## **G. Building Fund (21.0)**

The Building Fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146). Other authorized revenues to the Building Fund are (1) proceeds from the sale or lease-with-option to purchase of real property specifically authorized for deposit into the Fund by the Governing Board (Education Code Section 41003).

### **Expenditures Assumptions**

1. Approximately \$58,851 is appropriated for new construction and modernization projects.

MERCED UNION HIGH SCHOOL DISTRICT

BUILDING FUND (21.0)

MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES

	2004/2005 Unaudited Actual	2005/2006 Unaudited Actual	2006/2007 Estimated Actual	2007/2008 Adopted Budget
EST. BEGINNING BALANCE	104,567	149,430	153,651	58,851
REVENUE	2,875	4,221	5,200.00	-
TOTAL AVAILABLE FUND	107,441	153,651	158,851	58,851
EXPENDITURES	(41,989)	-	100,000	58,851
PROJ. ENDING BALANCE	<u>149,430</u>	<u>153,651</u>	<u>58,851</u>	<u>-</u>



## **H. Capital Facilities Fund (25.0)**

Government Code Section 53080 authorizes school districts to levy school facility fees on all residential and commercial/industrial development within the boundaries of the school district.

At the meeting of June 28, 2006, the Governing Board adopted a resolution increasing the previously established fee structure to the following maximum fees:

### Residential Per Square Foot

\$2.63

### Commercial/Industrial Per Square Foot

\$0.42

The District receives an average of \$0.88 per square foot for residential and \$0.14 for commercial. The remaining funds are disbursed to the elementary feeder Districts.

## **Revenue Assumptions**

1. The projected beginning balance for 2007/2008 is \$3,770,738. It is estimated that Merced Union High School District will receive approximately \$1,500,000 in school facilities fees for 2007/2008.
2. Interest earned on the principal contained in the Fund is projected to be \$250,000 based on an average interest rate of 4.39 percent and shall be deposited directly into the Capital Facilities Fund.

## **Expenditure Assumptions**

1. Expenditures shall be made in accordance with existing law for construction and/or reconstruction of facilities.
2. The projected ending fund balance is \$3,789,715 and is designated for future facility needs.

MERCED UNION HIGH SCHOOL DISTRICT

CAPITAL FACILITIES FUND (25.0)

MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES

	2004/2005 Unaudited Actual	2005/2006 Unaudited Actual	2006/2007 Estimated Actual	2007/2008 Adopted Budget
EST. BEGINNING BALANCE	3,853,426	5,580,209	7,588,730	3,770,738
REVENUE				
State Revenue	-	-	-	-
Local Revenue	3,228,101	6,443,293	1,750,000	1,750,000
Other Sources	-	-	136,500	-
TOTAL REVENUE	3,228,101	6,443,293	1,886,500	1,750,000
TOTAL AVAILABLE FUND	7,081,527	12,023,503	9,475,230	5,520,738
EXPENDITURES	1,501,318	4,434,773	5,704,492	1,731,023
PROJ. ENDING BALANCE	<u>5,580,209</u>	<u>7,588,730</u>	<u>3,770,738</u>	<u>3,789,715</u>

## **I. County School Facilities Fund (35.0)**

The County School Facilities Fund was established to account separately for State apportionment as provided by Senate Bill 50, the School Facilities Act of 1998.

### **Revenue Assumptions**

1. Revenue is carryover from prior years.

### **Expenditure Assumptions**

1. Expenditures are budgeted for several new construction and modernization projects throughout the District.

MERCED UNION HIGH SCHOOL DISTRICT

COUNTY SCHOOL FACILITIES FUND (35.0)

MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES

	2004/2005 Unaudited Actual	2005/2006 Unaudited Actual	2006/2007 Estimated Actual	2007/2008 Adopted Budget
EST. BEGINNING BALANCE	5,810,147	3,289,825	1,876,121	666,497
REVENUE	2,020,702	238,158	1,444,586	-
TOTAL AVAILABLE FUND	7,830,850	3,527,982	3,320,707	666,497
EXPENDITURES	4,541,025	1,651,861	2,654,210	495,781
PROJ. ENDING BALANCE	<u>3,289,825</u>	<u>1,876,121</u>	<u>666,497</u>	<u>170,716</u>

## **J. Special Reserve Fund – Capital Outlay Projects (43.0)**

The Special Reserve Fund for Capital Outlay Projects was established by the Board on December 10, 1997. This fund is for capital outlay projects as approved by the Governing Board. This fund is used primarily to provide for the accumulation of General Fund moneys for capital outlay purposes per Education code Section 42840. This fund may also be used to account for any other revenues specifically for capital projects.

### **Revenue Assumptions**

1. The principal revenue account in this fund is interest earned and transfers in from the General Fund. Transfers from the General Fund include:

Agriculture Conversion	\$ 200,000
Facility Project	\$ 1,450,000
Safety/Equipment Replacement	\$ 400,000
Agriculture Vehicles	\$ 150,000

### **Expenditure Assumptions**

1. Expenditures are budgeted for facility projects.

MERCED UNION HIGH SCHOOL DISTRICT

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS (43.0)

MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES

	2004/2005 Unaudited Actual	2005/2006 Unaudited Actual	2006/2007 Estimated Actual	2007/2008 Adopted Budget
EST. BEGINNING BALANCE	5,282,573	6,648,987	1,443,743	3,700,091
REVENUE	2,587,617	1,427,796	2,449,686	2,280,000
TOTAL AVAILABLE FUND	7,870,190	8,076,783	3,893,429	5,980,091
EXPENDITURES	1,221,203	6,633,040	193,338	400,000
PROJ. ENDING BALANCE	6,648,987	1,443,743	3,700,091	5,580,091

## **K. Bond Interest and Redemption Fund (51.0)**

The Bond Interest and redemption Fund is used for the repayment of bonds issued for the District (Education Code Section 15125-15262), Bond Interest and Sinking Fund.

Following approval by the voters in the District, the Board of Supervisors of the County authorizes the District to sell bonds. The proceeds from the sale of the bonds are deposited in the County Treasury to the Building fund of the District. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund of the District.

The County Auditor maintains control over the District's Bond Interest and Redemption Fund. The County Treasurer must pay the principal and interest on the bonds from taxes levied by the County Auditor-Controller.

### **Revenue Assumptions**

1. Revenue is derived from property tax levies.

### **Expenditure Assumptions**

1. Principal and interest on the bonds are paid by the County Treasurer according to the payment schedule for the bonds sold.

MERCED UNION HIGH SCHOOL DISTRICT

BOND INTEREST AND REDEMPTION FUND (51.0)

MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES

	2004/2005 Unaudited Actual	2005/2006 Unaudited Actual	2006/2007 Estimated Actual	2007/2008 Adopted Budget
EST. BEGINNING BALANCE	2,309,415	2,540,921	2,495,432	2,821,032
REVENUE	1,845,475	1,605,019	1,963,100	1,963,100
TOTAL AVAILABLE FUND	4,154,891	4,145,940	4,458,532	4,784,132
EXPENDITURES	1,613,970	1,650,508	1,637,500	1,637,500
PROJ. ENDING BALANCE	<u>2,540,921</u>	<u>2,495,432</u>	<u>2,821,032</u>	<u>3,146,632</u>



## **L. Tax Override Fund (53.0)**

The Tax Override Fund pays off a State school building loan for construction related to facility safety renovations (earthquake retrofitting) dating back to the 1970's and 1980's. Payments are made with funds derived by a tax override, collected and paid by the County of Merced.

### **Revenue Assumptions**

1. A beginning balance of \$69,747 is projected. Interest is projected at \$3,500 for 2007-2008.

### **Expenditure Assumptions**

1. Budgeted expenditures total \$2,500 for 2007-2008. The projected ending balance designated for debt payment is \$70,747.

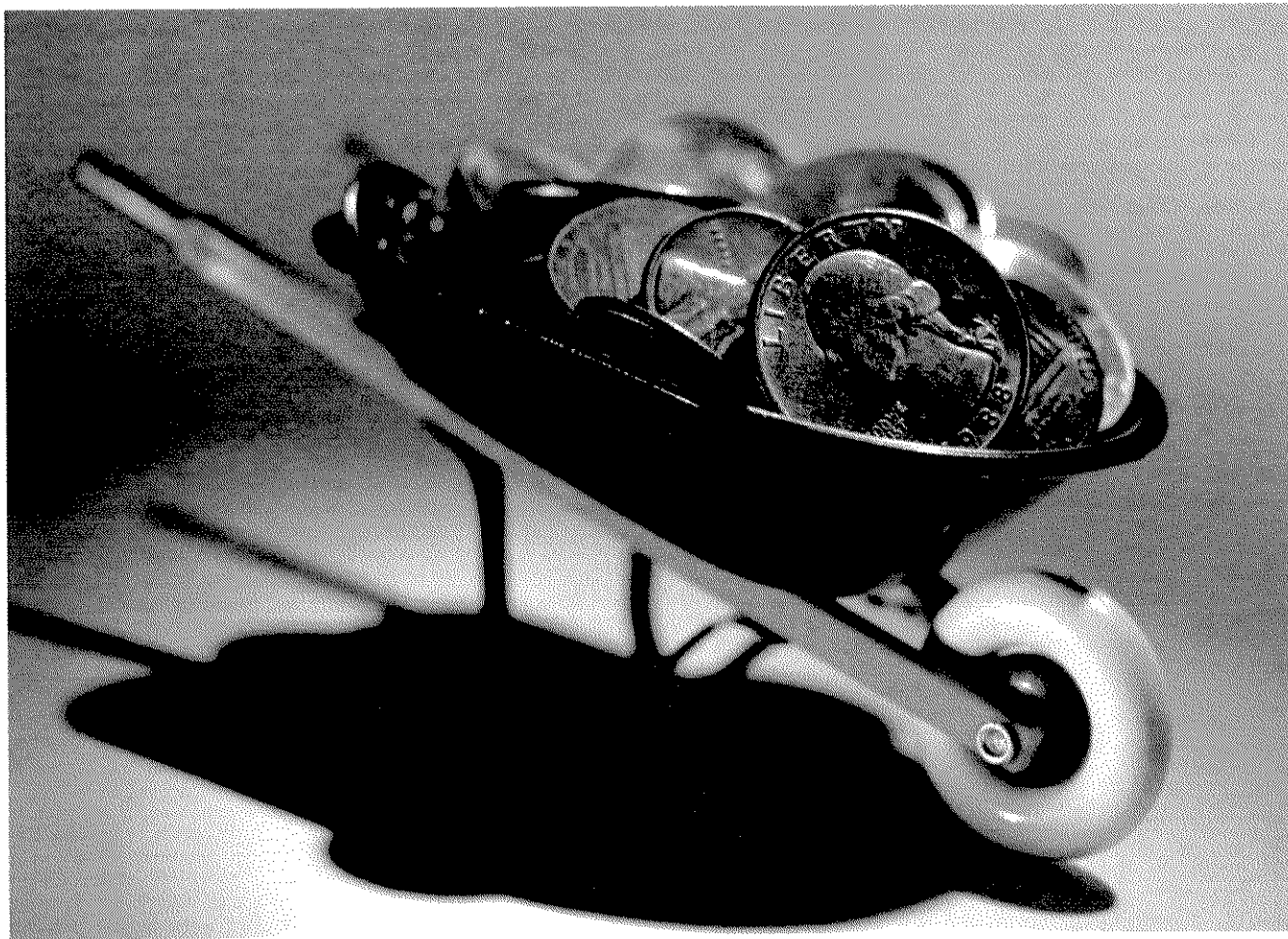
MERCED UNION HIGH SCHOOL DISTRICT

TAX OVERRIDE FUND (53.0)

MULTI-YEAR SUMMARY OF REVENUE AND EXPENDITURES

	2004/2005 Unaudited Actual	2005/2006 Unaudited Actual	2006/2007 Estimated Actual	2007/2008 Adopted Budget
EST. BEGINNING BALANCE	68,331	68,973	68,747	69,747
REVENUE	3,219	2,350	3,500	3,500
TOTAL AVAILABLE FUND	71,550	71,323	72,247	73,247
EXPENDITURES	2,577	2,577	2,500	2,500
PROJ. ENDING BALANCE	<u>68,973</u>	<u>68,747</u>	<u>69,747</u>	<u>70,747</u>

## VI. SUMMARY OF ALL FUNDS



# SUMMARY OF ALL FUNDS

## 2007/2008 ADOPTED BUDGET

	GENERAL FUND	ADULT EDUCATION FUND	CHILD DEVELOPMENT FUND	NUTRITION SERVICES FUND	DEFERRED MAINTENANCE FUND	PUPIL TRANS FUND	SPECIAL RESERVE FUND
ESTIMATED BEGINNING BALANCE	10,705,251	227,661	314,145	113,220	1,202,963	137,280	16,843,832
REVENUE	90,727,624	2,264,811	687,103	3,603,542	793,315	405,000	1,793,387
TOTAL AVAILABLE	101,432,875	2,492,472	1,001,248	3,716,762	1,996,278	542,280	18,637,219
EXPENDITURES & TRANSFERS	92,905,306	2,284,811	684,590	3,463,149	1,272,381	405,000	-
PROJECTED ENDING BALANCE	8,527,569	207,661	316,658	253,613	723,897	137,280	18,637,219

	BUILDING FUND	CAPITAL FACILITIES FUND	COUNTY SCHOOL FACILITIES FUND	SPECIAL RESERVE CAPITAL PROJ FUND	BOND INTEREST/ REDEMPTION FUND	TAX OVERRIDE FUND	TOTAL ALL FUNDS
ESTIMATED BEGINNING BALANCE	58,851	3,770,738	666,497	3,700,091	2,821,032	69,747	40,631,308
REVENUE	-	1,750,000	-	2,280,000	1,963,100	3,500	106,271,382
TOTAL AVAILABLE	58,851	5,520,738	666,497	5,980,091	4,784,132	73,247	146,902,690
EXPENDITURES & TRANSFERS	58,851	1,731,023	495,781	400,000	1,637,500	2,500	105,340,892
PROJECTED ENDING BALANCE	-	3,789,715	170,716	5,580,091	3,146,632	70,747	41,561,798

## VII. STATE FORMS



**ANNUAL BUDGET REPORT:**  
July 1, 2007 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: Merced Union High School District Office  
Date: June 22, 2007

Place: MUHSD Office  
Date: June 27, 2007  
Time: 5:30 p.m.

Adoption Date: June 27, 2007

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

Contact person for additional information on the budget reports:

Name: Yvonne Eagle

Telephone: (209) 385-6410

Title: Director Fiscal Services

E-mail: yeagle@muhsd.k12.ca.us

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### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insured Benefits	Does the district provide other self-insured benefits (e.g., workers' compensation)?	X	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line1)		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior year and budget year?	X	3
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior year or budget year?	X	VII
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

- ( ☒ ) This school district is self-insured for workers' compensation claims  
through a JPA, and offers the following information:  
The JPA has established reserves to fund expected claims  
\_\_\_\_\_

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

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

Date of Meeting: Jul 27, 2007

For additional information on this certification, please contact:

Name: Yvonne Eagle  
Title: Director Fiscal Services  
Telephone: (209) 385-410  
E-mail: yeagle@muhsd.k12.ca.us

			2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) Revenue Limit Sources	8010-8099		61,784,694.00	1,611,900.00	63,396,594.00	68,152,311.00	1,662,237.00	69,814,548.00	10.1%
2) Federal Revenue	8100-8299		465.00	8,172,778.00	8,173,243.00	18,500.00	7,808,259.00	7,826,759.00	-4.2%
3) Other State Revenue	8300-8599		3,159,912.00	10,335,955.00	13,495,867.00	1,726,720.00	9,186,297.00	10,913,017.00	-19.1%
4) Other Local Revenue	8600-8799		1,274,395.00	275,106.00	1,549,501.00	1,272,300.00	398,000.00	1,670,300.00	7.8%
5) TOTAL, REVENUES			66,219,466.00	20,395,739.00	86,615,205.00	71,169,831.00	19,054,793.00	90,224,624.00	4.2%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		31,554,111.00	6,940,619.00	38,494,730.00	32,688,125.00	7,038,569.00	39,726,694.00	3.2%
2) Classified Salaries	2000-2999		8,127,831.00	4,217,360.91	12,345,191.91	8,519,750.00	4,313,229.00	12,832,979.00	4.0%
3) Employee Benefits	3000-3999		12,414,303.00	4,041,777.15	16,456,080.15	12,949,535.00	3,946,804.00	16,896,339.00	2.7%
4) Books and Supplies	4000-4999		2,265,222.68	4,970,151.18	7,235,373.86	3,494,778.55	6,183,594.00	9,678,372.55	33.8%
5) Services and Other Operating Expenditures	5000-5999		5,829,050.00	2,169,992.97	7,999,042.97	6,761,645.00	1,762,508.00	8,524,153.00	6.6%
6) Capital Outlay	6000-6999		311,074.00	200,576.00	511,650.00	127,048.00	130,000.00	257,048.00	-49.8%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)	7100-7299 7400-7499		45,466.00	410,609.00	456,075.00	95,858.00	436,726.00	532,584.00	16.8%
8) Transfers of Indirect/Direct Support Costs	7300-7399		(1,119,724.00)	854,820.00	(264,904.00)	(775,478.00)	503,279.00	(272,199.00)	2.8%
9) TOTAL, EXPENDITURES			59,427,333.68	23,805,906.21	83,233,239.89	63,861,261.55	24,314,709.00	88,175,970.55	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,792,132.32	(3,410,167.21)	3,381,965.11	7,308,569.45	(5,259,916.00)	2,048,653.45	-39.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8910-8929		303,000.00	0.00	303,000.00	503,000.00	0.00	503,000.00	66.0%
b) Transfers Out	7610-7629		4,450,000.00	335,948.00	4,785,948.00	4,393,387.47	335,948.00	4,729,335.47	-1.2%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(4,761,370.00)	4,761,370.00	0.00	(5,467,481.00)	5,467,481.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,908,370.00)	4,425,422.00	(4,482,948.00)	(9,357,868.47)	5,131,533.00	(4,226,335.47)	-5.7%

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

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,116,237.68)	1,015,254.79	(1,100,982.89)	(2,049,299.02)	(128,383.00)	(2,177,682.02)	97.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,670,718.09	2,135,515.82	11,806,233.91	7,554,480.41	3,150,770.61	10,705,251.02	-9.3%
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)			9,670,718.09	2,135,515.82	11,806,233.91	7,554,480.41	3,150,770.61	10,705,251.02	-9.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,670,718.09	2,135,515.82	11,806,233.91	7,554,480.41	3,150,770.61	10,705,251.02	-9.3%
2) Ending Balance, June 30 (E + F1e)			7,554,480.41	3,150,770.61	10,705,251.02	5,505,181.39	3,022,387.61	8,527,569.00	-20.3%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	158,088.50	0.00	158,088.50	200,000.00	0.00	200,000.00	26.5%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	3,150,770.61	3,150,770.61	0.00	3,022,387.61	3,022,387.61	-4.1%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	2,640,576.00	0.00	2,640,576.00	2,787,159.18	0.00	2,787,159.18	5.6%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	4,735,815.91	0.00	4,735,815.91	2,498,022.21	0.00	2,498,022.21	-47.3%
Future Facility Needs	0000	9780				1,500,000.00		1,500,000.00	
Technology	0000	9780				698,022.21		698,022.21	
Cert. Golden Handshake	0000	9780				300,000.00		300,000.00	
Site Carryovers	0000	9780	200,000.00		200,000.00				
Toyota Tapestry	0000	9780	785.00		785.00				
Self-Pay Retirees Health	0000	9780	325,816.00		325,816.00				
MAA	0000	9780	422,313.00		422,313.00				
Budget Stabilization	0000	9780	250,000.00		250,000.00				
Golden Handshake	0000	9780	600,000.00		600,000.00				
Technology	0000	9780	389,461.00		389,461.00				
Safety/Equipment Replacement	0000	9780	400,000.00		400,000.00				
Agriculture Vehicles	0000	9780	150,000.00		150,000.00				
Future Facility Needs	0000	9780	1,322,169.36		1,322,169.36				

			2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Safety/Transporation Equipment	0000	9780	400,000.00		400,000.00				
Agriculture Conversion	0000	9780	200,000.00		200,000.00				
Closing the Gap	1100	9780	21,346.00		21,346.00				
Technology	1100	9780	53,925.55		53,925.55				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	1,523,768.00	0.00	-100.0%
2) Federal Revenue		8100-8299	197,094.00	197,323.00	0.1%
3) Other State Revenue		8300-8599	0.00	1,635,682.00	New
4) Other Local Revenue		8600-8799	397,412.00	431,806.00	8.7%
5) TOTAL, REVENUES			2,118,274.00	2,264,811.00	6.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	829,868.00	936,135.00	12.8%
2) Classified Salaries		2000-2999	488,667.00	470,084.00	-3.8%
3) Employee Benefits		3000-3999	429,066.00	494,446.00	15.2%
4) Books and Supplies		4000-4999	245,261.00	118,614.00	-51.6%
5) Services and Other Operating Expenditures		5000-5999	187,819.00	177,334.00	-5.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	84,110.00	88,198.00	4.9%
9) TOTAL, EXPENDITURES			2,264,791.00	2,284,811.00	0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(146,517.00)	(20,000.00)	-86.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

VII - 8

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(146,517.00)	(20,000.00)	-86.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	374,177.82	227,660.82	-39.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			374,177.82	227,660.82	-39.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			374,177.82	227,660.82	-39.2%
2) Ending Balance, June 30 (E + F1e)			227,660.82	207,660.82	-8.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	200.00	200.00	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	227,460.82	0.00	-100.0%
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	0.00		
d) Unappropriated Amount		9790		207,460.82	

VII - 9

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,000.00	10,000.00	0.0%
3) Other State Revenue		8300-8599	458,963.00	458,963.00	0.0%
4) Other Local Revenue		8600-8799	19,793.00	18,140.00	-8.4%
5) TOTAL REVENUES			488,756.00	487,103.00	-0.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	85,262.00	121,759.00	42.8%
2) Classified Salaries		2000-2999	104,267.00	182,193.00	74.7%
3) Employee Benefits		3000-3999	74,020.00	146,587.00	98.0%
4) Books and Supplies		4000-4999	22,427.75	12,554.00	-44.0%
5) Services and Other Operating Expenditures		5000-5999	1,226.00	1,226.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	17,064.00	20,271.00	18.8%
9) TOTAL EXPENDITURES			304,266.75	484,590.00	59.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			184,489.25	2,513.00	-98.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	200,000.00	New
b) Transfers Out		7610-7629	0.00	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			0.00	0.00	0.0%

VII - 10

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			184,489.25	2,513.00	-98.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	129,655.54	314,144.79	142.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,655.54	314,144.79	142.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,655.54	314,144.79	142.3%
2) Ending Balance, June 30 (E + F1e)			314,144.79	316,657.79	0.8%
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	314,144.79		
d) Unappropriated Amount		9790		316,657.79	

VII - 11



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,810,502.00	2,246,460.00	24.1%
3) Other State Revenue		8300-8599	221,682.00	225,788.00	1.9%
4) Other Local Revenue		8600-8799	1,209,276.00	831,294.00	-31.3%
5) TOTAL, REVENUES			3,241,460.00	3,303,542.00	1.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,027,235.00	942,881.00	-8.2%
3) Employee Benefits		3000-3999	519,318.00	462,718.00	-10.9%
4) Books and Supplies		4000-4999	1,237,611.00	1,327,993.00	7.3%
5) Services and Other Operating Expenditures		5000-5999	260,121.00	262,827.00	1.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	163,730.00	163,730.00	0.0%
9) TOTAL, EXPENDITURES			3,208,015.00	3,160,149.00	-1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			33,445.00	143,393.00	328.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	300,000.00	300,000.00	0.0%
b) Transfers Out		7610-7629	303,000.00	303,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,000.00)	(3,000.00)	0.0%

VII - 12

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			30,445.00	140,393.00	361.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	82,775.13	113,220.13	36.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,775.13	113,220.13	36.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,775.13	113,220.13	36.8%
2) Ending Balance, June 30 (E + F1e)			113,220.13	253,613.13	124.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	2,553.00	700.00	-72.6%
Stores		9712	65,875.24	65,875.00	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	44,791.89		
d) Unappropriated Amount		9790		187,038.13	

VII - 13

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	407,367.00	407,367.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	50,000.00	66.7%
5) TOTAL, REVENUES			437,367.00	457,367.00	4.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,030.00	22,000.00	119.3%
5) Services and Other Operating Expenditures		5000-5999	253,464.00	338,100.00	33.4%
6) Capital Outlay		6000-6999	414,681.00	912,281.00	120.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			678,175.00	1,272,381.00	87.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(240,808.00)	(815,014.00)	238.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	335,948.00	335,948.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			335,948.00	335,948.00	0.0%

VII - 14

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			95,140.00	(479,066.00)	-603.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,107,823.24	1,202,963.24	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,107,823.24	1,202,963.24	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,107,823.24	1,202,963.24	8.6%
2) Ending Balance, June 30 (E + F1e)			1,202,963.24	723,897.24	-39.8%
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	1,202,963.24	723,897.24	-39.8%
Future Facility Needs	6205	9780		723,897.24	
Future Facility Projects	6205	9780	1,202,963.24		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

VII - 15

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	381,296.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,500.00	5,000.00	-9.1%
5) TOTAL, REVENUES			386,796.00	5,000.00	-98.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	819,415.00	405,000.24	-50.6%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			819,415.00	405,000.24	-50.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(432,619.00)	(400,000.24)	-7.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	400,000.00	400,000.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			400,000.00	400,000.00	0.0%

VII - 16

July 1 Budget (Single Adoption)  
Pupil Transportation Equipment Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(32,619.00)	(0.24)	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	169,899.24	137,280.24	-19.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			169,899.24	137,280.24	-19.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			169,899.24	137,280.24	-19.2%
2) Ending Balance, June 30 (E + F1e)			137,280.24	137,280.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	137,280.24	137,280.00	0.0%
For Safety/Transporation Projects	0000	9780		137,280.00	
For Safety/Transporation Projects	0000	9780	137,280.24		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

VII - 17

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

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	370,000.00	500,000.00	35.1%
5) TOTAL REVENUES			370,000.00	500,000.00	35.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			370,000.00	500,000.00	35.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	2,750,000.00	1,293,387.47	-53.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			2,750,000.00	1,293,387.47	-53.0%

VII - 18

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

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,120,000.00	1,793,387.47	-42.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,723,831.75	16,843,831.75	22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,723,831.75	16,843,831.75	22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,723,831.75	16,843,831.75	22.7%
2) Ending Balance, June 30 (E + F1e)			16,843,831.75	18,637,219.22	10.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	16,843,831.75	18,637,219.22	10.6%
Retiree Health Benefits	0000	9780		213,978.93	
Retiree Health Benefits	9010	9780		11,704,083.12	
Budget Stabilization	9010	9780		2,900,000.00	
Certificated Golden Handshake	9010	9780		2,275,769.70	
Mandated Cost Audit	9010	9780		1,100,000.00	
Technology	9010	9780		443,387.47	
Retiree Health Benefits	0000	9780	213,978.93		
Retiree Health Benefits	9010	9780	11,204,083.12		
Budget Stabilization	9010	9780	2,650,000.00		
Certificated Golden Handshake	9010	9780	1,675,769.70		
Mandated Cost Audit	9010	9780	1,100,000.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

VII - 19



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,200.00	0.00	-100.0%
5) TOTAL, REVENUES			5,200.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	58,851.34	-41.1%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			100,000.00	58,851.34	-41.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(94,800.00)	(58,851.34)	-37.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

VII - 20

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(94,800.00)	(58,851.34)	-37.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	153,651.34	58,851.34	-61.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			153,651.34	58,851.34	-61.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			153,651.34	58,851.34	-61.7%
2) Ending Balance, June 30 (E + F1e)			58,851.34	0.00	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	58,851.34	0.00	-100.0%
Future Facility Needs	0000	9780	58,851.34		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

VII - 21

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,750,000.00	1,750,000.00	0.0%
5) TOTAL, REVENUES			1,750,000.00	1,750,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	27,550.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	905,346.00	1,356,475.00	49.8%
6) Capital Outlay		6000-6999	4,609,758.00	250,000.00	-94.6%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	161,838.00	124,548.00	-23.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,704,492.00	1,731,023.00	-69.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,954,492.00)	18,977.00	-100.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	136,500.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			136,500.00	0.00	-100.0%

VII - 22

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,817,992.00)	18,977.00	-100.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,588,729.97	3,770,737.97	-50.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,588,729.97	3,770,737.97	-50.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,588,729.97	3,770,737.97	-50.3%
2) Ending Balance, June 30 (E + F1e)			3,770,737.97	3,789,714.97	0.5%
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	3,770,737.97	3,789,714.97	0.5%
Future Facility Needs	0000	9780		3,789,714.97	
Future Facility Needs	0000	9780	3,770,737.97		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

VII - 23

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,402,586.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	42,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,444,586.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	23,400.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	16,470.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,235,153.87	495,781.47	-59.9%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,275,023.87	495,781.47	-61.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			169,562.13	(495,781.47)	-392.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	1,379,186.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,379,186.00)	0.00	-100.0%

VII - 24

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,209,623.87)	(495,781.47)	-59.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,876,120.93	666,497.06	-64.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,876,120.93	666,497.06	-64.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,876,120.93	666,497.06	-64.5%
2) Ending Balance, June 30 (E + F1e)			666,497.06	170,715.59	-74.4%
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	170,715.59	170,715.59	0.0%
Future Facility Needs	0000	9780		170,715.59	
Future Facility Needs	7710	9780	170,715.59		
c) Undesignated Amount		9790	495,781.47		
d) Unappropriated Amount		9790		0.00	

VII - 25

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,500.00	80,000.00	13.5%
5) TOTAL, REVENUES			70,500.00	80,000.00	13.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	193,338.00	400,000.00	106.9%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			193,338.00	400,000.00	106.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(122,838.00)	(320,000.00)	160.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	2,379,186.00	2,200,000.00	-7.5%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,379,186.00	2,200,000.00	-7.5%

VII - 26

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,256,348.00	1,880,000.00	-16.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,443,743.15	3,700,091.15	156.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,443,743.15	3,700,091.15	156.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,443,743.15	3,700,091.15	156.3%
2) Ending Balance, June 30 (E + F1e)			3,700,091.15	5,580,091.15	50.8%
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	3,700,091.15	5,580,091.15	50.8%
For Future Facility Needs	0000	9780		4,580,091.15	
Safety/Equip Replacement	0000	9780		850,000.00	
Agriculture Vehicles	0000	9780		150,000.00	
Future Facility Needs	0000	9780	3,700,091.15		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

VII - 27



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,963,100.00	1,963,100.00	0.0%
5) TOTAL, REVENUES			1,963,100.00	1,963,100.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	1,637,500.00	1,637,500.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,637,500.00	1,637,500.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			325,600.00	325,600.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

VII - 28

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			325,600.00	325,600.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,495,432.02	2,821,032.02	13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,495,432.02	2,821,032.02	13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,495,432.02	2,821,032.02	13.0%
2) Ending Balance, June 30 (E + F1e)			2,821,032.02	3,146,632.02	11.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,821,032.02		
d) Unappropriated Amount		9790		3,146,632.02	

VII - 29

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500.00	3,500.00	0.0%
5) TOTAL, REVENUES			3,500.00	3,500.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	2,500.00	2,500.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,500.00	2,500.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,000.00	1,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

VII - 30

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,000.00	1,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,746.52	69,746.52	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,746.52	69,746.52	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,746.52	69,746.52	1.5%
2) Ending Balance, June 30 (E + F1e)			69,746.52	70,746.52	1.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	69,746.52		
d) Unappropriated Amount		9790		70,746.52	

VII - 31

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

VII - 32

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Assets, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

VII - 33

Description	2006-07 Estimated Actuals			2007-08 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
<b>HIGH SCHOOL</b>						
4. General Education			9,562.02	9,777.87	9,602.87	9,661.07
a. Grades Nine through Twelve	9,473.38	9,300.05				
b. Continuation Education	206.95	206.92				
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital	7.65	8.51				
e. Community Day School	10.99	10.99				
5. Special Education						
a. Special Day Class	232.27	230.09	232.27	232.27	232.27	232.27
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	4.32	4.32	4.32	4.32	4.32	4.32
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	9,935.56	9,760.88	9,798.61	10,014.46	9,839.46	9,897.66
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (E.C.1982[a])						
a. Elementary						
b. High School	208.89	208.89	208.89	208.89	208.89	208.89
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School	116.80	116.80	116.80	116.80	116.80	116.80
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School	5.43	5.43	5.43	5.43	5.43	5.43
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	331.12	331.12	331.12	331.12	331.12	331.12
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	10,266.68	10,092.00	10,129.73	10,345.58	10,170.58	10,228.78
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2006-07 Estimated Actuals			2007-08 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students	46.58	46.58	46.58	46.58	46.58	46.58
14. Adults Enrolled, State Apportioned	586.24	586.24	586.24	586.24	586.24	586.24
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	632.82	632.82	632.82	632.82	632.82	632.82
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	10,899.50	10,724.82	10,762.55	10,978.40	10,803.40	10,861.60
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY						
20. HIGH SCHOOL	335,900.00	335,900.00	335,900.00	335,900.00	335,900.00	335,900.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	335,900.00	335,900.00	335,900.00	335,900.00	335,900.00	335,900.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupil Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	10.74	10.74	10.74	10.74	10.74	10.74
b. Pupil Hours for 7th & 8th Hours	10.39	10.39	10.39	10.39	10.39	10.39
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

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Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	68,152,311.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,676.38	3.70%	6,923.41	2.50%	7,096.50
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		10,228.78	1.00%	10,331.07	1.00%	10,434.38
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		68,291,222.22	4.74%	71,526,233.35	3.53%	74,047,577.67
d. Other Revenue Limit (Form RL, lines 6 thru 14)		1,032,818.00	0.00%	1,032,818.00	0.00%	1,032,818.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		69,324,040.22	4.67%	72,559,051.35	3.47%	75,080,395.67
f. Deficit Factor (Form RL, line 16)		1.00000	0.00%	1.00000	0.00%	1.00000
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		69,324,040.22	4.67%	72,559,051.35	3.47%	75,080,395.67
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		1,333,431.00	-100.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(1,662,237.00)	-2.41%	(1,622,237.00)	0.00%	(1,622,237.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(842,923.22)	-54.01%	(387,687.00)	0.00%	(387,687.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		68,152,311.00	3.52%	70,549,127.35	3.57%	73,070,471.67
2. Federal Revenues	8100-8299	18,500.00	0.00%	18,500.00	0.00%	18,500.00
3. Other State Revenues	8300-8599	1,726,720.00	3.70%	1,790,608.64	2.60%	1,837,164.46
4. Other Local Revenues	8600-8799	1,272,300.00	0.00%	1,272,300.00	0.00%	1,272,300.00
5. Other Financing Sources	8910-8999	(4,964,481.00)	0.00%	(4,964,481.00)	0.00%	(4,964,481.00)
6. Total (Sum lines A1k thru A5)		66,205,350.00	3.72%	68,666,054.99	3.74%	71,233,955.13
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				32,688,125.00		33,505,328.13
b. Step & Column Adjustment				490,321.88		502,579.92
c. Cost-of-Living Adjustment						
d. Other Adjustments				326,881.25		335,053.28
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,688,125.00	2.50%	33,505,328.13	2.50%	34,342,961.33
2. Classified Salaries						
a. Base Salaries				8,519,750.00		8,732,743.75
b. Step & Column Adjustment				127,796.25		130,991.16
c. Cost-of-Living Adjustment						
d. Other Adjustments				85,197.50		87,327.44
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,519,750.00	2.50%	8,732,743.75	2.50%	8,951,062.35
3. Employee Benefits	3000-3999	12,949,535.00	2.50%	13,273,273.38	2.50%	13,605,105.21
4. Books and Supplies	4000-4999	3,494,778.55	2.87%	3,595,113.47	2.50%	3,684,991.31
5. Services and Other Operating Expenditures	5000-5999	6,761,645.00	2.50%	6,930,686.13	2.80%	7,124,745.34
6. Capital Outlay	6000-6999	127,048.00	2.50%	130,224.20	2.50%	133,479.81
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	95,858.00	2.50%	98,254.45	2.80%	101,005.57
8. Direct Support/Indirect Costs	7300-7399	(775,478.00)	2.50%	(794,864.95)	2.80%	(817,121.17)
9. Other Financing Uses	7610-7699	4,393,387.47	1.29%	4,450,000.00	0.00%	4,450,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		68,254,649.02	2.44%	69,920,758.56	2.37%	71,576,229.75
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(2,049,299.02)		(1,254,703.57)		(342,274.62)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,554,480.41		5,505,181.39		4,250,477.82
2. Ending Fund Balance (Sum lines C and D1)		5,505,181.39		4,250,477.82		3,908,203.20
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	220,000.00		220,000.00		220,000.00
b. Designated for Economic Uncertainties	9770	2,787,159.18		2,855,192.99		2,923,753.44
c. Fund Balance Designations	9775, 9780	2,498,022.21				
d. Undesignated/Unappropriated Balance	9790	0.00		1,175,284.83		764,449.76
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		5,505,181.39		4,250,477.82		3,908,203.20

Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	2,787,159.18		2,855,192.99		2,923,753.44
b. Undesignated/Unappropriated Amount	9790	0.00		1,175,284.83		764,449.76
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2. Current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)		2,787,159.18		4,030,477.82		3,688,203.20
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	1,662,237.00	0.00%	1,662,237.00	0.00%	1,662,237.00
2. Federal Revenues	8100-8299	7,808,259.00	0.00%	7,808,259.00	0.00%	7,808,259.00
3. Other State Revenues	8300-8599	9,186,297.00	3.70%	9,526,189.99	2.60%	9,773,870.93
4. Other Local Revenues	8600-8799	398,000.00	0.00%	398,000.00	0.00%	398,000.00
5. Other Financing Sources	8910-8999	5,467,481.00	0.00%	5,467,481.00	0.00%	5,467,481.00
6. Total (Sum lines A1 thru A5)		24,522,274.00	1.39%	24,862,166.99	1.00%	25,109,847.93
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				7,038,569.00		7,214,533.23
b. Step & Column Adjustment				105,578.54		108,218.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				70,385.69		72,145.33
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,038,569.00	2.50%	7,214,533.23	2.50%	7,394,896.56
2. Classified Salaries						
a. Base Salaries				4,313,229.00		4,421,059.73
b. Step & Column Adjustment				64,698.44		66,315.90
c. Cost-of-Living Adjustment						
d. Other Adjustments				43,132.29		44,210.60
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,313,229.00	2.50%	4,421,059.73	2.50%	4,531,586.23
3. Employee Benefits	3000-3999	3,946,804.00	2.50%	4,045,474.10	2.50%	4,146,610.95
4. Books and Supplies	4000-4999	6,183,594.00	2.40%	6,332,000.26	2.50%	6,490,300.27
5. Services and Other Operating Expenditures	5000-5999	1,762,508.00	2.50%	1,806,570.70	2.80%	1,857,154.68
6. Capital Outlay	6000-6999	130,000.00	2.50%	133,250.00	2.50%	136,581.25
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	436,726.00	2.50%	447,644.15	2.50%	458,835.25
8. Direct Support/Indirect Costs	7300-7399	503,279.00	2.50%	515,860.98	2.80%	530,305.09
9. Other Financing Uses	7610-7699	335,948.00	0.00%	335,948.00	0.00%	335,948.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		24,650,657.00	2.44%	25,252,341.15	2.49%	25,882,218.28
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(128,383.00)		(390,174.16)		(772,370.35)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,150,770.61		3,022,387.61		2,632,213.45
2. Ending Fund Balance (Sum lines C and D1)		3,022,387.61		2,632,213.45		1,859,843.10
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	3,022,387.61				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		2,632,213.45		1,859,843.10
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		3,022,387.61		2,632,213.45		1,859,843.10

Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	69,814,548.00	3.43%	72,211,364.35	3.49%	74,732,708.67
2. Federal Revenues	8100-8299	7,826,759.00	0.00%	7,826,759.00	0.00%	7,826,759.00
3. Other State Revenues	8300-8599	10,913,017.00	3.70%	11,316,798.63	2.60%	11,611,035.39
4. Other Local Revenues	8600-8799	1,670,300.00	0.00%	1,670,300.00	0.00%	1,670,300.00
5. Other Financing Sources	8910-8999	503,000.00	0.00%	503,000.00	0.00%	503,000.00
6. Total (Sum lines A1 thru A5)		90,727,624.00	3.09%	93,528,221.98	3.01%	96,343,803.06
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				39,726,694.00		40,719,861.36
b. Step & Column Adjustment				595,900.42		610,797.92
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				397,266.94		407,198.61
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,726,694.00	2.50%	40,719,861.36	2.50%	41,737,857.89
2. Classified Salaries						
a. Base Salaries				12,832,979.00		13,153,803.48
b. Step & Column Adjustment				192,494.69		197,307.06
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				128,329.79		131,538.04
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,832,979.00	2.50%	13,153,803.48	2.50%	13,482,648.58
3. Employee Benefits	3000-3999	16,896,339.00	2.50%	17,318,747.48	2.50%	17,751,716.16
4. Books and Supplies	4000-4999	9,678,372.55	2.57%	9,927,113.73	2.50%	10,175,291.58
5. Services and Other Operating Expenditures	5000-5999	8,524,153.00	2.50%	8,737,256.83	2.80%	8,981,900.02
6. Capital Outlay	6000-6999	257,048.00	2.50%	263,474.20	2.50%	270,061.06
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	532,584.00	2.50%	545,898.60	2.55%	559,840.82
8. Direct Support/Indirect Costs	7300-7399	(272,199.00)	2.50%	(279,003.97)	2.80%	(286,816.08)
9. Other Financing Uses	7610-7699	4,729,335.47	1.20%	4,785,948.00	0.00%	4,785,948.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		92,905,306.02	2.44%	95,173,099.71	2.40%	97,458,448.03
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(2,177,682.02)		(1,644,877.73)		(1,114,644.97)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,705,251.02		8,527,569.00		6,882,691.27
2. Ending Fund Balance (Sum lines C and D1)		8,527,569.00		6,882,691.27		5,768,046.30
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	3,242,387.61		220,000.00		220,000.00
b. Designated for Economic Uncertainties	9770	2,787,159.18		2,855,192.99		2,923,753.44
c. Fund Balance Designations	9775, 9780	2,498,022.21		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	0.00		3,807,498.28		2,624,292.86
e. Total Components of Ending Fund Balance		8,527,569.00		6,882,691.27		5,768,046.30
(Line D3e must agree with line D2)						

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Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	2,787,159.18		2,855,192.99		2,923,753.44
b. Undesignated/Unappropriated Amount	9790	0.00		1,175,284.83		764,449.76
c. Restricted Ending Fund Balance, if negative (Line D2, Restricted worksheet)		0.00		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1 thru E2b)		2,787,159.18		4,030,477.82		3,688,203.20
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Amount to be excluded from the reserve calculation for special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter estimated projections for subsequent years 1 and 2 in Columns C and E)						
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter est. projections)		10,014.46		10,114.60		10,215.75
3. Calculating the Reserves						
a. Total Expenditures, Transfers Out, and Uses (Line B11)		92,905,306.02		95,173,099.71		97,458,448.03
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures, Transfers Out, and Uses (Line F3a, minus line F3b if line F1a is Yes)		92,905,306.02		95,173,099.71		97,458,448.03
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,787,159.18		2,855,192.99		2,923,753.44
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,787,159.18		2,855,192.99		2,923,753.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	2006-07 Estimated Actuals	2007-08 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	5,980.56	6,386.38
2. Inflation Increase	0041	354.00	290.00
3. All Other Adjustments	0042, 0525	55.30	
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,389.86	6,676.38
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,389.86	6,676.38
b. Revenue Limit ADA	0033	10,129.73	10,228.78
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	64,727,556.54	68,291,222.22
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	866,217.00	961,357.00
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0138	71,865.00	71,461.00
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	65,665,638.54	69,324,040.22
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor (E.C. Section 42238.146(b))	0281	1.00000	1.00000
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	65,665,638.54	69,324,040.22
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	22,228.00	22,687.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	405,000.00	410,374.00
22. PERS Safety Adjustment	0205		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(382,772.00)	(387,687.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	65,282,866.54	68,936,353.22

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Description	Principal Appt. Software Data ID	2006-07 Estimated Actuals	2007-08 Budget
<b>REVENUE LIMIT PORTION OF LOCAL SOURCES</b>			
25. Property Taxes	0117	10,925,046.00	10,885,642.00
26. Miscellaneous Funds	0078		
27. Community Redevelopment Funds	0079	18,356.00	18,356.00
28. Less: Charter Schools In-lieu Taxes	0124	56,760.00	56,760.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	10,886,642.00	10,847,238.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	54,396,224.54	58,089,115.22
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	1,961,196.00	2,171,421.00
33. Core Academic Program	9001	244,904.00	
34. California High School Exit Exam	9002	1,049,404.00	
35. Pupil Promotion and Retention and Low STAR Score Programs	9003		
36. Apprenticeship Funding	9006		
37. Community Day School Additional Funding	9007	63,778.00	
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---	(1,719,922.54)	1,305,810.78
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(2,323,032.54)	(865,610.22)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	52,073,192.00	57,223,505.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	52,073,192.00	

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<b>OTHER NON REVENUE LIMIT ITEMS</b> (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001		259,880.00
46. California High School Exit Exam	9002		1,053,924.00
47. Pupil Promotion and Retention and Low STAR Score Programs	9003		
48. Apprenticeship Funding	9006		
49. Community Day School Additional Funding	9007		48,767.00



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 year OR in 2) two or more of the previous three years by more than the following percentage levels:

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

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

District's ADA Standard Percentage Level:

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

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2004-05)	9,428.13	9,754.73	N/A	Met
Second Prior Year (2005-06)	9,794.41	10,056.77	N/A	Met
First Prior Year (2006-07)	10,126.73	10,129.73	N/A	Met
Budget Year (2007-08) (Criterion 4A1, Step 2a)	10,228.78			

### 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)

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 year OR in 2) two or more of the previous three years by more than the following percentage levels:

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2004-05)	10,170	10,170	0.0%	Met
Second Prior Year (2005-06)	10,466	10,466	0.0%	Met
First Prior Year (2006-07)	10,616	10,616	0.0%	Met
Budget Year (2007-08)	10,722			

### 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)

- 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)

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### 3. CRITERION: ADA to Enrollment Ratio

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2004-05)	9,501	10,170	93.4%
Second Prior Year (2005-06)	9,750	10,466	93.2%
First Prior Year (2006-07)	9,936	10,616	93.6%
Historical Average Ratio:			93.4%
District's ADA to Enrollment Ratio Standard (historical average ratio plus 0.5%):			93.9%

#### 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 (2007-08)	10,014	10,722	93.4%	Met
1st Subsequent Year (2008-09)	10,115	10,829	93.4%	Met
2nd Subsequent Year (2009-10)	10,216	10,938	93.4%	Met

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

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

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

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

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#### 4. CRITERION: Revenue Limit

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

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

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

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

**DATA ENTRY:** 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.  
All other data are extracted or calculated.

##### Projected Revenue Limit

	Prior Year (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,389.86	6,676.38	6,923.41	7,096.50
b. Deficit Factor (Form RL, Line 16)	1.00000	1.00000	1.00000	1.00000
c. Funded BRL per ADA (Step 1a times Step 1b)	6,389.86	6,676.38	6,923.41	7,096.50
d. Prior Year Funded BRL per ADA		6,389.86	6,676.38	6,923.41
e. Difference (Step 1c minus Step 1d)		286.52	247.03	173.09
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		4.5%	3.7%	2.5%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	10,129.73	10,228.78	10,331.07	10,434.38
b. Prior Year Revenue Limit (Funded) ADA		10,129.73	10,228.78	10,331.07
c. Difference (Step 2a minus Step 2b)		99.05	102.29	103.31
d. Percent Change Due to Population (Step 2c divided by Step 2b)		1.0%	1.0%	1.0%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>		5.5%	4.7%	3.5%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		4.5% to 6.5%	3.7% to 5.7%	2.5% to 4.5%

##### 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 (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Projected local property taxes (Form RL, Lines 25 thru 27)	10,943,402.00	10,903,998.00	10,903,998.00	10,903,998.00
<b>Basic Aid Standard (Percent change over previous year):</b>		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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Necessary Small School Standard (Funded COLA change - Step 1f plus 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 (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	63,016,594.00	68,127,503.00	71,526,233.35	74,047,577.67
Less: Adjustments for Revenue Limit Coding Changes Effective 2007-08 (Form RL, Lines 33-37)	1,358,086.00			
Adjusted Revenue Limit	61,658,508.00	68,127,503.00	71,526,233.35	74,047,577.67
District's Projected Change in Revenue Limit:		10.5%	5.0%	3.5%
Revenue Limit Standard:		4.5% to 6.5%	3.7% to 5.7%	2.5% to 4.5%
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)

The 10.5% difference between prior year and budget year is due to a decrease in ERAF funding after the Feb 2007 Certification. Adjustments to state funding will be in Feb 2008.

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## 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2004-05)	60,747,095.38	70,795,992.44	85.8%
Second Prior Year (2005-06)	61,010,177.79	72,344,157.53	84.3%
First Prior Year (2006-07)	67,296,002.06	83,233,239.89	80.9%
	Historical Average Ratio:		83.7%
	District's Salaries and Benefits Standard (historical average ratio plus/minus 2%):		81.7% to 85.7%

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits, and Total 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		Ratio of Salaries and Benefits to Total 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 (2007-08)	69,456,012.00	88,175,970.55	78.8%	Not Met
1st Subsequent Year (2008-09)	71,192,412.32	90,387,151.71	78.8%	Not Met
2nd Subsequent Year (2009-10)	72,972,222.63	92,672,500.03	78.7%	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 salary and benefit costs to total 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)

Budget year nor subsequent years reflect negotiated settlements for fiscal year 2007-2008.

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: 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.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2006-07)	8,173,243.00		
Budget Year (2007-08)	7,826,759.00	-4.2%	Met
1st Subsequent Year (2008-09)	7,826,759.00	0.0%	Met
2nd Subsequent Year (2009-10)	7,826,759.00	0.0%	Met
<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2006-07)	13,495,867.00		
Plus: First Prior Year Adjustment (Criterion 4B)	1,358,086.00		
Adjusted First Prior Year (2006-07)	14,853,953.00		
Budget Year (2007-08)	10,913,017.00	-26.5%	Not Met
1st Subsequent Year (2008-09)	11,316,798.63	3.7%	Met
2nd Subsequent Year (2009-10)	11,611,035.39	2.6%	Met
<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2006-07)	1,549,501.00		
Budget Year (2007-08)	1,670,300.00	7.8%	Not Met
1st Subsequent Year (2008-09)	1,670,300.00	0.0%	Met
2nd Subsequent Year (2009-10)	1,670,300.00	0.0%	Met
<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2006-07)	7,235,373.86		
Budget Year (2007-08)	9,678,372.55	33.8%	Not Met
1st Subsequent Year (2008-09)	9,927,113.73	2.6%	Met
2nd Subsequent Year (2009-10)	10,175,291.58	2.5%	Met
<b>Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)</b>			
First Prior Year (2006-07)	7,999,042.97		
Budget Year (2007-08)	8,524,153.00	6.6%	Not Met
1st Subsequent Year (2008-09)	8,737,256.83	2.5%	Met
2nd Subsequent Year (2009-10)	8,981,900.02	2.8%	Met

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

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

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

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

Decreases in revenues between 2006-2007 and budget year are due to one-time state grants received in 2006-2007 and a decrease in projected 2007-2008 federal dollars. Increases in expenditures are due to 2006-2007 deferrals and carryovers budgeted in 4000-6000s 2007-2008.

## 7. CRITERION: Facilities Maintenance

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

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

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

	Deferred Maintenance Contribution		Status
	Required <sup>1</sup>	Contributed <sup>2</sup>	
Deferred Maintenance	416,191	416,191	Met

<sup>1</sup> Represents the district's prior year deferred maintenance "maximum match" amount released by the California Department of Education.

<sup>2</sup> Include amounts budgeted per EC Section 17584(b) and unmatched carryover per California Code of Regulations, Title 2, Section 1866.4.4.

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

<input type="checkbox"/>	Not applicable (district does not participate in the deferred maintenance program)
<input type="checkbox"/>	Other (explanation must be provided)

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

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

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

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

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

a. Budgeted Expenditures, Transfers Out, and Uses (Form 01, objects 1000-7999)	92,905,306.02	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>2</sup> to the Ongoing and Major Maintenance Account	Status
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)				
c. Net Budgeted Expenditures, Transfers Out, and Uses	92,905,306.02	2,787,159.18	2,789,341.00	Met

<sup>2</sup> 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:** Deficit spending (revenues plus transfers in and other financing sources, less expenditures, transfers out and other financing uses) resulting in a negative amount, as a percentage of total expenditures, transfers out and other financing uses, has not exceeded the following absolute percentage levels in two out of three prior fiscal years:

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

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

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

District's Deficit Spending Standard Percentage Level:

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Fund Balance (Form 01, Section E)	Total Expenditures, Transfers Out, and Uses (Fund 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
Third Prior Year (2004-05)	2,074,379.33	73,024,802.44	N/A	Met
Second Prior Year (2005-06)	3,207,611.51	76,149,157.53	N/A	Met
First Prior Year (2006-07)	(1,100,982.89)	88,019,187.89	1.3%	Not Met
Budget Year (2007-08) (Information only)	(2,177,682.02)	92,905,306.02		

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

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

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

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

Deficit spending in 2006-2007 is due to large beginning balances. Budgeted expenditures were increased to reflect the large beginning balances.

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level		
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2004-05)	3,322,766.00	5,848,061.80	N/A	Met
Second Prior Year (2005-06)	3,519,878.00	7,407,829.60	N/A	Met
First Prior Year (2006-07)	5,721,405.58	9,670,718.09	N/A	Met

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

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

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

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

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

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**10. CRITERION: Reserves**

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

Percentage Level		District ADA	
5% or \$53,000 <sup>2</sup> (greater of)	0	to	300
4% or \$53,000 <sup>2</sup> (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
District Estimated P-2 ADA (Criterion 3, Item 3B):	10,014	10,115	10,216
District's Reserve Standard Percentage Level:	3%	3%	3%

**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, F1b, and F2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:

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

- b. Amount to be excluded from the reserve calculation for special education pass-through funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
0.00		

**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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
1. Total Expenditures, Transfers Out, and Uses (Criterion 8A) (Form MYP, Line B11)	92,905,306.02	95,173,099.71	97,458,448.03
2. Less: Special Education Pass-through (Line A2b, if line A1 is Yes)			
3. Net Expenditures, Transfers Out, and Uses (Line B1 minus line B2)	92,905,306.02	95,173,099.71	97,458,448.03
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times line B4)	2,787,159.18	2,855,192.99	2,923,753.44
6. Reserve Standard - by Amount (\$53,000 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)	2,787,159.18	2,855,192.99	2,923,753.44

### 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.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2007-08)	(2008-09)	(2009-10)
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)	2,787,159.18	2,855,192.99	2,923,753.44
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	0.00	1,175,284.83	764,449.76
3. General Fund - Restricted Ending Fund Balance, if negative (Form 01, Line F2) (Form MYP, Line E1c)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	0.00	0.00	0.00
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	0.00	0.00	0.00
6. District's Budgeted Reserves (Lines C1 thru C5)	2,787,159.18	4,030,477.82	3,688,203.20
<b>District's Reserve Standard (Section 10B, Line B7):</b>	<b>2,787,159.18</b>	<b>2,855,192.99</b>	<b>2,923,753.44</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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 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 any of the budget year or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

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

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

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

District's Contributions and Transfers Percentage Range: -10.0% to +10.0%

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

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

Description / Fiscal Year	Projection	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>			
First Prior Year (2006-07)	(4,764,370.00)		
Budget Year (2007-08)	(5,470,481.00)	14.8%	Not Met
1st Subsequent Year (2008-09)	(5,470,481.00)	0.0%	Met
2nd Subsequent Year (2009-10)	(5,470,481.00)	0.0%	Met
<b>1b. Transfers In, General Fund *</b>			
First Prior Year (2006-07)	503,000.00		
Budget Year (2007-08)	503,000.00	0.0%	Met
1st Subsequent Year (2008-09)	503,000.00	0.0%	Met
2nd Subsequent Year (2009-10)	503,000.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>			
First Prior Year (2006-07)	4,450,000.00		
Budget Year (2007-08)	4,450,000.00	0.0%	Met
1st Subsequent Year (2008-09)	4,450,000.00	0.0%	Met
2nd Subsequent Year (2009-10)	4,450,000.00	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 ten percent for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

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

Increased contributions in budget year are due to large projected beginning balances in unrestricted.

- 1b. MET - Projected transfers in have not changed by more than ten percent for the budget and two subsequent fiscal years.

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

1c. MET - Projected transfers out have not changed by more than ten percent for the budget and two subsequent fiscal years.

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

--

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

**Project Information:**  
(required if YES)


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**S6. Long-term Commitments**

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	Principal Balance as of July 1, 2007	Prior Year (2006-07) Annual Payment (P & I)	Budget Year (2007-08) Annual Payment (P & I)	1st Subsequent Year (2008-09) Annual Payment (P & I)	2nd Subsequent Year (2009-10) Annual Payment (P & I)
Capital Leases	4	83,715	21,762	20,758	19,753	18,749
Fund/Resource/Object:	01-0000-7439 & 7438					
Certificates of Participation						
Fund/Resource/Object:						
Other Postemployment Benefits						
Fund/Resource/Object:						
Supp Early Retirement Program						
Fund/Resource/Object:						
State School Building Loans	4	7,374	2,577	2,577	2,577	2,577
Fund/Resource/Object:						
Compensated Absences						
Fund/Resource/Object:						
Other Long-term Commitments:						
Commitment Type:	General Obligation Bond					
	18	11,730,000	1,683,145	1,721,783	1,760,333	1,793,633
Fund/Resource/Object:						
Commitment Type:	Capital Lease-Portables					
	3	182,095	94,339	94,339	94,339	94,339
Fund/Resource/Object:	25-0000-7439 & 7438					
Commitment Type:	Capital Lease- Portables					
	4	87,191	30,211	30,211	30,211	30,211
Fund/Resource/Object:	25-0000-7439 & 7438					
Total Annual Payments:			1,832,034	1,869,668	1,907,213	1,939,509
Percent Change Over Previous Year:				2.1%	2.0%	1.7%

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

DATA ENTRY: All data are extracted or calculated.

	Prior Year (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Revenue Limit (Criterion 4B, Adjusted Revenue Limit) (Fund 01, Objects 8011, 8020-8089)	61,658,508.00	68,127,503.00	71,526,233.35	74,047,577.67
Percent Change Over Previous Year:		10.5%	5.0%	3.5%
Status:	Met	Met	Met	

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

DATA ENTRY: Enter an explanation if Not Met.

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

Explanation:  
(required if NOT met)



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## S7. Unfunded Liabilities

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

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

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

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

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

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 information:

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

Pay-as-you-go

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

Number of retirees receiving OPEB  
Total annual cost  
Percent of total annual cost paid by retiree  
Percent of total annual cost paid by employer (100% minus retiree %)

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
90	90	90
1,325,936	1,325,936	1,325,936
0%	0%	0%
100%	100%	100%

5. Total liability for OPEB

- a. Is total liability based on an estimate or actuarial study?  
b. If based on an actuarial study, indicate the date of the study.

Actuarial  
Aug 31, 2006

6. Amount of total OPEB liability that is unfunded

15,946,139

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

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

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

No

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

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

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

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

- a. Is total liability based on an estimate or actuarial study?  
b. If based on an actuarial study, indicate the date of the study.

6. Amount of total liability that is unfunded

## S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of certificated (non-management) full-time-equivalent (FTE) positions	511.7	515.8	521.0	526.2

### 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

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2007-08)

1st Subsequent Year  
(2008-09)

2nd Subsequent Year  
(2009-10)

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

370,334

7. Amount included for any tentative salary increases

Budget Year  
(2007-08)

1st Subsequent Year  
(2008-09)

2nd Subsequent Year  
(2009-10)

0

0

0

**Certificated (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  
(2007-08)

1st Subsequent Year  
(2008-09)

2nd Subsequent Year  
(2009-10)

No

No

No

**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

**Certificated (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  
(2007-08)

1st Subsequent Year  
(2008-09)

2nd Subsequent Year  
(2009-10)

Yes

Yes

Yes

586,962

595,900

610,797

1.5%

1.5%

1.5%

**Certificated (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  
(2007-08)

1st Subsequent Year  
(2008-09)

2nd Subsequent Year  
(2009-10)

No

No

No

No

No

No

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

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


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

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

	Prior Year (2nd Interim) (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of classified (non-managment) FTE positions	396.0	396.6	397.0	397.0

**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:

5. Salary settlement:

Budget Year  
(2007-08)

1st Subsequent Year  
(2008-09)

2nd Subsequent Year  
(2009-10)

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

150,266

7. Amount included for any tentative salary increases

Budget Year  
(2007-08)

1st Subsequent Year  
(2008-09)

2nd Subsequent Year  
(2009-10)

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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
No	No	No

**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	

--

**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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
189,607	192,495	197,307
1.5%	1.5%	1.5%

**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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
No	No	No
No	No	No

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

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


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

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

	Prior Year (2nd Interim) (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of management, supervisor, and confidential FTE positions	71.2	71.0	71.0	71.0

**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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)

Negotiations Not Settled

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

73,212

4. Amount included for any tentative salary increases

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
0	0	0

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

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

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
No	No	No

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

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

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
No	No	No

## ADDITIONAL FISCAL INDICATORS

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

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

No

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

Yes

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

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior 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 cost-of-living adjustment?

No

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

No

A7. 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.

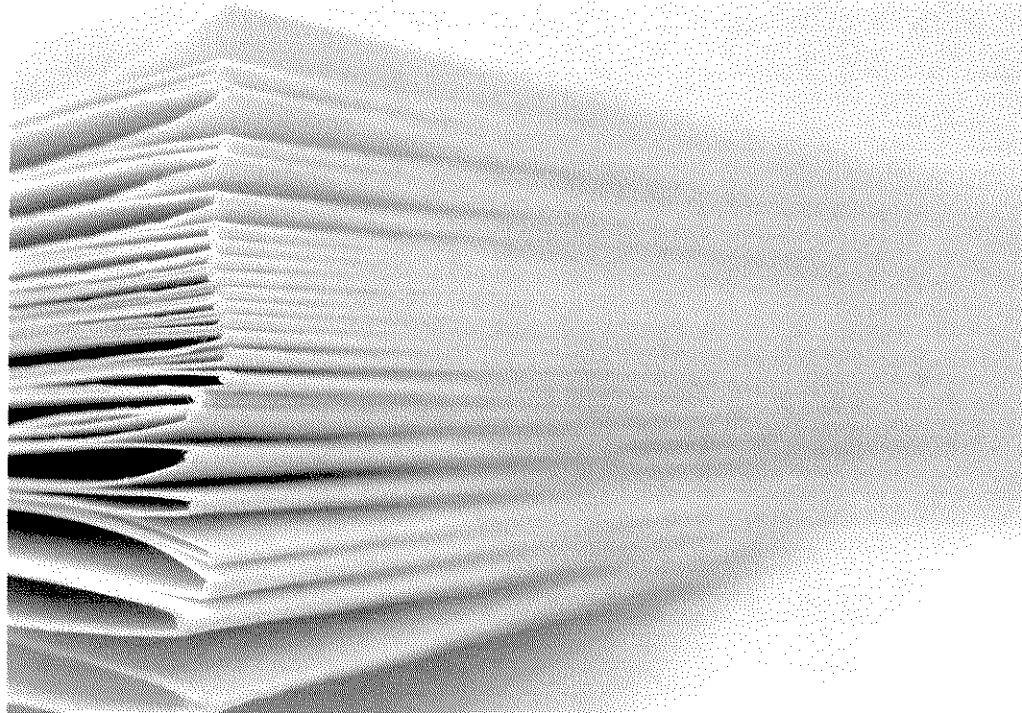
Comments:  
(optional)

A9 - Previous CBO retired 12/06. Replacement hired 10/06.

## End of School District Budget Criteria and Standards Review



## VIII. APPENDIX



## ACROYNYS

AB	Assembly Bill
ACAX1	Assembly Constitutional Amendment First Extraordinary Session
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
AG	Attorney General
AIA	American Institute of Architects
AIDS	Acquired Immunodeficiency Syndrome
AMA	American Medical Association
AMO	Annual Measurable Objectives
AP	Advanced Placement
APA	Administrative Procedures Act
API	Academic Performance Index
ASES	After School Education and Safety Program
AVID	Advancement Via Individual Determination
AVMSP	Academic Volunteer and Mentor Service Program
AYP	Adequate yearly Progress
BCLAD	Bilingual/Cross-cultural Language and Academic Development
BG	Block Grant
BSA	Bureau of State Audits
BSA	Budget Stabilization Account
BTS	Beginning Teacher Salary
BTSA	Beginning Teacher Support and Assessment Program
CalSAFE	California School-age Education Program
CalWorks	California Work Opportunity and Responsibility to Kids
CASBO	California Association of School Business Officials
CASH	Coalition for Adequate School Housing
CAHSEE	California High School Exit Exam
CBEDS	California Basic Educational Data System
CBEST	California Basic Educational Skills Test

CCD	Community College District
CCR	California Code of Regulations
CCSESA	California County Superintendents Educational Services Association
CDC	California Department of Corrections
CDD	Child Development Division
CDE	California Department of Education
CELDT	California English Language Development Test
CEQA	California Environmental Quality Act
CHPS	Collaborative for High Performance Schools
CLAD	Cross-Cultural Language and Academic Development
CLEAR	California Local Education Accountability Reform
CLUE	Comprehensive Legislative Update on Education
COE	County Office of Education
COLA	Cost of Living Adjustment
COPs	Certificates of Participation
COS	Critically Overcrowded Schools
COSM/CSM	Commission on State Mandates
County Office	Merced County Office of Education
CPA	Certified Public Accountant
CPI	Consumer Price Index
CPR	California Performance Review
CPUC	California Public Utilities Commission
CSBA	California School Boards Association
CSFA	California School Finance Authority
CSIS	California School Information Services
CSR	Class Size Reduction
CSRP	Comprehensive School Reform Program
CSU	California State University
CTA	California Teachers Association
CTAP	California Technology Assistance Project
CTC	Commission on Teacher Credentialing
CTF	California Teleconnect Fund

DBS	Defined Benefit Supplement
DFEH	Department of Fair Employment and Housing
DGS	Department of General Services
DHS	Department of Health Services
DIR	Department of Industrial Relations
DMH	Department of Mental Health
DOF	Department of Finance
DOH	Department of Health
DSA	Department of State Architect
DTSC	Department of Toxic Substance Control
EAAP	Education Audits Appeal Panel
EC	Education Code
EIA	Economic Impact Aid
ELAP	English Language Acquisition Program
ELD	English Language Development
ELL	English Language Learner
EMCN	Education Mandated Cost Network
ERAF	Educational Revenue Augmentation Fund
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
FAIR	Flexibility, Accountability, Innovation and Responsibility
FCMAT	Fiscal Crisis and Management Assistance Team
FEMA	Federal Emergency Management Agency
GASB	Governmental Accounting Standards Board
GATE	Gifted and Talented Education
GC	Government Code
GO	General Obligation
HPSG	High Priority School Grant Program
HSAA	High School Attendance Area
HSD	High School District
HSEE	High School Exit Exam
HVAC	Heating/Ventilating/Air Conditioning

IDEA	Individuals with Disabilities Education Act
IEP	Individualized Educational Placement
IHSS	In-Home Supportive Services
IMG	Instructional Materials Program
IMFRP	Instructional Materials Funding Realignment Program
II/USP	Immediate Intervention/Underperforming Schools Program
IPSU	Instructional Personnel Service Unit
IRC	Incorrect Reduction Claims
ISBN	International Standard Book Number
ITSDR	Instructional Time and Staff Development Reform Program
JPA	Joint Power Authority
K-3	Kindergarten through Third Grade
K-4	Kindergarten through Fourth Grade
K-12	Kindergarten through Twelfth Grade
K-14	Kindergarten through Community College
LAO	Legislative Analyst's Office
LCI	Licensed Children's Institution
LCP	Labor Compliance Program
LEA	Local Educational Agency
LEP	Limited English Proficient
LPP	Lease Purchase Program
LHMP	Local Hazard Mitigation Plan
Lottery Commission	California State Lottery Commission
MAA	Medi-Cal Administrative Activities
MS4	Municipal Separate Storm Sewer Systems
MTYRE	Multi-Track Year-Round Education
NCLB	No Child Left Behind

NPS	Non-Public Schools
NPS/LCI	Non-Public Schools/Licensed Children's Institutions
NSD	Nutrition Services Division
OAL	Office of Administrative Law
OES	Office of Emergency Services
OH	Orthopedically Handicapped
OPEB	Other Postemployment Benefit
OPSC	Office of Public School Construction
P-1	First Period Principal Apportionment
P-2	Second Period Principal Apportionment
PAR	Peer Assistance and Review Program
PCA	Program Cost Account
PCBs	Polychlorinated Biphenyls
PEA	Preliminary Endangerment Assessment
PERS	Public Employees Retirement System
PI	Program Improvement
PS/RS	Program Specialist/Regionalized Services
PTA	Parent-Teacher Association
QZAB	Qualified Zone Academy Bond
REU	Reserve for Economic Uncertainties
RFP	Request for Proposal
ROC/P	Regional Occupational Center/Program
RRMA	Routine Restricted Maintenance Account
RWQCB	Regional Water Quality Control Board
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SARB	School Attendance Review Board
SARC	School Accountability Report Card
SB	Senate Bill
SBE	State Board of Education
SCA	State Constitution Amendment
SCAX1	Senate Constitutional Amendment First Extraordinary Session

SCO	State Controller's Office
SD	School District
SDA	Special Disabilities Adjustment
SDI	State Disability Insurance
SELPA	Special Education Local Plan Area
SFERA	School Facilities Emergency Repair Account
SFNAGP	School Facilities Needs Assessment Grant Program
SFP	School Facility Program
SH	Severely Handicapped
SIP	School Improvement Program
Small MS4	Small Municipal Separate Storm Sewer System
SPI	Superintendent of Public Instruction
SSDMP	State School Deferred Maintenance Program
SSI/SSP	Supplemental Security Income/State Supplementary Program
STAR	Standardized Testing and Reporting
STRS	State Teachers Retirement System
SWRCB	State Water Resources Control Board
TANF	Temporary Assistance for Needy Families
TAP	Teaching as a Priority Block Grant Program
TCM	Targeted Case Management
TIIG	Targeted Instructional Improvement Grant
TPR	Teacher Peer Review
TRANS	Tax and Revenue Anticipation Notes
TRIP	Teacher Recruitment Incentive Program
UC	University of California
UC Merced	University of Merced
UI	Unemployment Insurance
US	United States
USD	Unified School District
USDOE	United States Department of Education
VLF	Vehicle License Fee