



Union High School District

Board of Trustees
 Joyce Dalessandro
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 Barbara Groth
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Superintendent
 Ken Noah

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
 BOARD OF TRUSTEES
 BOARD WORKSHOP
 AGENDA**

**TUESDAY, JUNE 30, 2009
 2:45 PM**

**DISTRICT OFFICE BOARD ROOM 101
 710 ENCINITAS BLVD., ENCINITAS, CA. 92024**

The Governing Board of the San Dieguito Union High School District has scheduled a Board Workshop for Tuesday, June 30, 2009, at the above location, in the Board Room.

1. CALL TO ORDER; PUBLIC COMMENTS REGARDING CLOSED SESSION ITEMS 2:45 PM
2. CLOSED SESSION 2:46 PM
 Superintendent Evaluation, pursuant to Government Code Sections 11126 and 54957
3. **RECONVENE OPEN SESSION / REPORT FROM CLOSED SESSION (IF APPLICABLE) 3:00 PM**

INFORMATION ITEMS

4. 2009 / 10 CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION CONTRACT NEGOTIATIONS
 Review of a *District Interests* List to be presented at the pending CSEA Negotiations set to begin in September of 2009.

DISCUSSION / ACTION

5. ADOPTION OF PROPOSED 2009-10 ANNUAL BUDGET / GENERAL FUND & SPECIAL FUNDS
 - A. PUBLIC HEARING
 - B. ADOPTION OF PROPOSED 2009-10 ANNUAL BUDGET / GENERAL FUND
 Motion by _____, second by _____, to adopt the 2009-10 Proposed General Fund Budget, as shown in the attached supplement.
 - C. ADOPTION OF PROPOSED 2009-10 ANNUAL BUDGET / SPECIAL FUNDS
 Motion by _____, second by _____, to adopt the 2009-10 Proposed Special Funds Budget, as shown in the attached supplements.

6. Adjournment

In compliance with the Americans with Disabilities Act, if you need special assistance, disability-related modifications, or accommodations, including auxiliary aids or services, in order to participate in the public meetings of the District's Governing Board, please contact the [Office of the District Superintendent](#). Notification 72 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the District shall also make available this agenda and all other public records associated with the meeting in appropriate alternative formats for persons with a disability.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: June 15, 2009

BOARD MEETING DATE: June 30, 2009

PREPARED BY: Sue Koehnen, Director of Human Resources

SUBMITTED BY: Ken Noah
Superintendent

SUBJECT: 2009-10 Contract Negotiations/CSEA

EXECUTIVE SUMMARY

The District has concluded the final year of a three-year agreement with the California School Employees Association (CSEA), Chapter 241. Negotiations for a new agreement are tentatively set to begin in September 2009. Listed below are the District Interests. The District will submit CSEA's interest list at a future board meeting once the District receives the statement from CSEA.

DISTRICT INTERESTS: Articles to Open

1. Article 3H: Release Time
2. Article 6H: Call-back Time
3. Article 11: Wages
4. Article 12: Fringe Benefits
5. Article 21: Evaluation and Personnel File
6. Appendix D: Extra-Curricular Activities
7. Transportation Side Letter of Agreement

The District will request the Board to conduct a hearing to obtain public comment relative to the District proposal on July 16, 2009.

RECOMMENDATION:

Not applicable

FUNDING SOURCE:

Not applicable

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: June 24, 2009

BOARD MEETING DATE: June 30, 2009

PREPARED BY: Eric R. Dill, Exec. Director, Business Services
Steve Ma, Assoc. Superintendent, Business

SUBMITTED BY: Ken Noah
Superintendent

SUBJECT: ADOPTION OF 2009-10 DISTRICT BUDGET/
GENERAL FUND

EXECUTIVE SUMMARY

The 2009-10 General Fund budget is presented for adoption. The 2009-10 budget, as presented, looks quite different from the proposed budget presented for the Board of Trustees' information on June 4, 2009. As we have informed the Board, the state's continuing budget crises has now reached Basic Aid districts with proposals to further cut state aid.

Specifically, in what is called the "Fair Share Proposal," the state legislature proposes to reduce categorical funding to Basic Aid districts in proportion to the state aid cuts to Revenue Limit districts or up to the Basic Aid district's level of Tier III Categorical funding. We were pleased to learn that under the terms of the Fair Share Proposal agreed upon by the Legislative Conference Committee, Basic Aid districts will now be eligible to receive additional State Fiscal Stabilization Funds from the American Recovery and Reinvestment Act in proportion to the amount cut from their Tier III funding. Previously, only Revenue Limit districts were eligible for the majority of this federal stimulus money.

The District has officially entered Basic Aid status as of this month. The 2009-10 budget and the multi-year projection assumes the District will remain in this status for the foreseeable future.

Revenue

The Board will notice a significant decrease in revenue from 2008-09 to 2009-10. The primary reasons for this are:

- Loss of Supplemental Tax now that the District is Basic Aid
- Loss of Tier III Categorical funding
- Gifts & Donations in Local Income are booked as revenue is received

Federal Income is up due to IDEA and Title I money received as part of the American Recovery & Reinvestment Act (ARRA) stimulus package.

Encroachment

Encroachment into the unrestricted general fund is down for the following reasons:

- One-time offset of \$670,000 from IDEA stimulus funds.
- District contribution of \$540,000 to Deferred Maintenance fund is waived
- Home-to-School Transportation will encroach due to state funding cuts

Expenditures

Significant progress has been made to reduce expenditures. It is difficult to make a direct comparison between unrestricted and restricted expenses between 2008-09 and 2009-10 due to the redirection of Tier III Categorical funds in 2008-09 and the anticipated loss of those funds in 2009-10.

- Staffing reductions have resulted in a net savings of \$2,752,082 after factoring in step, column, and benefit rate increases.
- Books and supplies savings derive from cuts to site and department budgets as well as delaying the next textbook adoption.
- Restricted programs with carry-over balances will have a commensurate increase in expenditures posted and included in the First Interim Budget Report (as of October 31, 2008).

Federal Stimulus

The District received \$3,755,292 in State Fiscal Stabilization Funds (SFSF) in the current year related to cuts to the District's revenue limit. The District was subsequently determined to be a Basic Aid district and it was not clear whether or not we would still be eligible for the Revenue Limit allocation of SFSF. As such, this revenue was not recognized in the Spring Revision. It is now our understanding that the legislature has agreed to entitle Basic Aid districts to SFSF in proportion to the amount anticipated to be cut from Tier III Categorical funds. As such, we are including this amount in the restricted ending balance for 2008-09. Since this proposal has not yet been enacted into law, we are monitoring the situation closely.

A further \$1,130,131 in Categorical SFSF will be received in 2009-10. Both Revenue Limit and Basic Aid districts were entitled to these funds. While we are aware of this entitlement, we have not been given instructions where to book the revenue, so it is not included in the SACS documentation.

Both categories of SFSF will be used to back-fill the funds lost by the legislature's proposal to eliminate Basic Aid districts' Tier III categorical funding.

Fund Balance Reserves

The ending balances for 2008-09 will increase due to a number of factors. This will improve the District's cash position as we enter 2009-10. Among those factors are:

- Recognizing the receipt of the \$3.75M SFSF allocation
- Effects of the spending freeze initiated in January

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ITEM 5B

- Slight increase in property tax (0.87% for 2009-10)

Staff is recommending that a \$3,755,292 “Basic Aid Reserve” be set up for the 2009-10 budget year. This amount represents what the district received from SFSF as backfill to the one-time Tier III cuts proposed for basic aid districts. Staff believes there is a strong likelihood that the state’s budget deficit will continue into 2010-11 and without Federal stimulus dollars to cushion the blow, there will be renewed calls for basic aid districts to contribute their fair share.

The Proposed Budget meets and exceeds the 4.5% Board recommended reserve and creates a separate Basic Aid Reserve.

Multi-Year Projection

This summary of the unrestricted portion of the Multi Year Projection (MYP) is included for your review and consideration.

Unrestricted Only	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Total Revenue	72,947,234	79,277,154	81,277,531
Total Expenditures (Includes Est. Unspent)	73,757,689	79,202,184	80,748,829
Difference + or (-)	(810,455)	74,970	528,702
Beginning Balance	10,767,078	9,968,623	10,043,593
Ending Balance	9,968,623	10,043,593	10,572,296
Reserve @ 4.5%			
General Fund Only	Met	Met	Met
General Fund & SpecResv	Met	Met	Met

Assumptions include:

2009-10

- District continues as Basic Aid
- Property tax increase of 0.87%; loss of supplemental tax
- Average Daily Attendance maintained at 2008-09 Level, 12,073
- COLA’s and deficits as projected by School Services of California (Dart Board, May Revision 2009)
- Certificated and classified staffing reduced from 2008-09 levels
- Step costs reduced; benefits costs increased
- Tier III funds eliminated; corresponding expenditures to be paid by SFSF
- Deferred Maintenance match by District eliminated
- IDEA stimulus funds partially used to off-set encroachment
- State Fiscal Stabilization Funds included in restricted beginning balance and revenue

2010-11 & 2011-12

- District continues as Basic Aid
- Slight acceleration in property tax growth
- Average Daily Attendance declining due to attrition of inter-district transfers
- COLA's and deficits as projected by School Services of California (Dart Board, May Revision 2009)
- Tier III Funds restored; associated expenses moved to unrestricted column
- Summer School eliminated
- No Deferred Maintenance match
- Special Ed encroachment restored
- Textbook adoption waived
- No increases to staffing levels; step & column to progress as in 2009-10
- Site formula budgets to remain static

With the above assumptions, the District projects that it will be able to meet its financial obligations for the next three years.

Supporting Documentation

Documents included for this agenda item include:

- Budget Assumptions for 2009-10 Adopted Budget
- Budget Spreadsheet for "General Fund Revenue & Expenditures – 2008-09 Adopted Budget"
- Printouts from the Standardized Account Code Structure (SACS)

State requirements dictate certain documents be included as backup to the budget adoption agenda item. Included in this backup is a revised certification page which includes a summary of Criteria and Standards Review. Each standard is determined to be "Met" or "Not Met" or answered "Yes/No". Where standards are not met, explanations are provided for the discrepancies. The majority of variances which have exceeded the standards are due to the transition into Basic Aid, transfers of Tier III funds, and receipt of the SFSP. Printouts from the Standardized Account Code Structure (SACS) software are included, as required.

RECOMMENDATION:

It is recommended that the Board adopt the 2009-10 District Budget for the General Fund, as shown in the attached supplement.

FUNDING SOURCE:

Not applicable.

ED/cs
Attachments

Budget Assumptions for 2009-10 Adopted Budget

A budget, by nature, is an uncertain document, based on estimated income and estimated expenditures for a given period of time. Any time a budget is prepared, certain assumptions must be made with respect to both income and expenditures. The 2009-10 Proposed Adopted Budget Report includes the following assumptions:

INCOME PROJECTIONS:

- I - 1 The 2009-10 beginning balance is a projection based on 2008-09 estimated income and expenditures at the Spring Revision, plus recognition of \$3,755,292 in State Fiscal Stabilization Fund revenue.
- I - 2 The District assumes it will be Basic Aid for 2009-10. Property tax revenue is based on an annual increase of 0.87%. Basic Aid districts do not receive Supplemental Taxes, so there is a net reduction in property tax revenue.
- I - 3 Revenue limit is based on a projected Average Daily Attendance [ADA] of 12,073. Inter-District Transfers are being phased out due to Basic Aid status.
- I - 4 Base Revenue Limit includes a Cost of Living Adjustment [COLA] of 5.02%, and a deficit of 17.967%.
- I - 5 No Equalization funding is expected.
- I - 6 Special Education funding includes zero on state income and zero COLA on federal income.
- I - 7 State Fiscal Stabilization Funds associated with loss of Categorical funds is not yet included; however, we are aware that the amount of \$1,130,131 will be received.
- I - 8 Additional Federal income from Title I and IDEA is included.
- I - 9 Lottery income is estimated to be \$121.00 per student, \$109.50 unrestricted and \$11.50 restricted, and annual ADA of 12,073.
- I - 10 State categorical programs are funded according to their placement in Tier I, II, or III. Tier I programs are funded at 2007-08 levels; Tier II and III programs will be eliminated due to the "Fair Share Proposal" affecting Basic Aid districts.
- I - 11 No funding for Mandated Costs reimbursement is included.
- I - 12 Gifts and donations will be booked as they are received.

*San Dieguito Union High School District
Business Services Division/Finance Department*

ITEM 5B

EXPENDITURE PROJECTIONS:

- E - 1 Salary schedules are not expected to change from 2008-09.
- E - 2 Salaries are decreasing due to reductions in the work force.
- E - 3 Step and column changes for all employee groups are included and estimated to cost \$984,466. Step increases for Certificated staff are estimated at \$590,091; column changes are estimated at \$300,000. Step increases for Classified staff are estimated at \$94,375.
- E - 4 Employee benefits associated with salaries are also included in the budget. A significant part of this is the cost of health insurance. Contracts with insurance providers are based on a calendar year. Rate increases for 2009 are estimated to be 10%, effective January 1, 2010. Included in the budget is an increase of 5%, although, with reductions in salaries, total benefits costs will be are estimated to reduce by \$609,521.
- E - 5 Staffing changes occur daily; this budget contains the most recent and up-to-date staffing projections.
- E - 6 Site formula budgets are based on enrollment projections as of January 2009, to be adjusted in January 2010, reflecting P1 actual attendance (except Sunset and North Coast Alternative High Schools). Initial allocations are \$89 per middle school student and \$109 per high school student.
- E - 7 District wide budgets are currently under review for possible further reductions.
- E - 8 Contributions to Restricted Programs (from unrestricted) are estimated to be \$8,419,113.

ENCROACHMENT BY PROGRAM

Perkins Match	\$ 17,700
Routine Restricted Maintenance	\$ 2,266,381
Special Education Instructional	\$ 3,597,706
Special Education Transportation	<u>\$ 2,537,326</u>
Estimated Total	\$ 8,419,113

- E - 9 Federal stimulus funds to be received in 2009-10 will cause an increase in expenditures and also a decrease in Special Education Instructional encroachment.

General Fund Revenue & Expenditures - 2009-10 Proposed Budget

ITEM 5B

	2008-09 Spring Revision			2009-10 Proposed Budget			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
Revenue Limit / Property Tax	78,472,550	2,407,293	80,879,843	78,494,003	1,707,293	80,201,296	(678,547)
Federal Income	15,696	2,667,455	2,683,151	3,930	4,387,501	4,391,431	1,708,280
Other State Income	2,134,348	6,253,413	8,387,761	1,372,768	1,597,479	2,970,247	(5,417,514)
Local Income	3,783,153	5,810,445	9,593,598	1,475,546	5,506,230	6,981,776	(2,611,822)
Transfers	2,079,557	(1,910,080)	169,477	20,100	0	20,100	(149,377)
Encroachment	(9,169,705)	9,169,705	0	(8,419,113)	8,419,113	0	0
TOTAL PROJECTED INCOME	77,315,599	24,398,231	101,713,830	72,947,234	21,617,616	94,564,850	(7,148,980)
PROJECTED EXPENDITURES							
Certificated Salaries	41,885,732	8,819,855	50,705,587	40,655,192	8,739,846	49,395,038	(1,310,549)
Classified Salaries	11,279,033	6,833,719	18,112,752	10,798,803	6,481,937	17,280,740	(832,012)
Benefits	14,232,948	4,633,503	18,866,451	13,844,416	4,412,514	18,256,930	(609,521)
Books & Supplies	3,942,587	2,427,199	6,369,786	2,342,928	1,862,059	4,204,987	(2,164,799)
Services & Operating Expenses	6,418,650	2,688,532	9,107,182	6,407,161	2,561,515	8,968,676	(138,506)
Capital Outlay	562,576	102,781	665,357	162,529	840,167	1,002,696	337,339
Other Outgo	(473,716)	841,656	367,940	(453,340)	358,669	(94,671)	(462,611)
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	77,847,810	26,347,245	104,195,055	73,757,689	25,256,707	99,014,396	(5,180,659)
State Fiscal Stabilization Fund		3,755,292	3,755,292		1,130,131	1,130,131	
Estimated Unspent	1,000,000	0	1,000,000	0	0	0	(1,000,000)
Expenditures (over/under) Revenue	467,789	1,806,278	2,274,067	(810,455)	(2,508,960)	(3,319,415)	(5,593,482)
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	8,973,690	2,176,786	11,150,476	10,767,078	3,983,064	14,750,142	3,599,666
Audit Adjustment	1,325,599	0	1,325,599	0	0	0	(1,325,599)
Adjusted Beginning Balance	10,299,289	2,176,786	12,476,075	10,767,078	3,983,064	14,750,142	2,274,067
Projected Ending Balance - June 30	10,767,078	3,983,064	14,750,142	9,956,623	1,474,104	11,430,727	(3,319,415)
COMPONENTS OF THE ENDING BALANCE:							
Revolving Cash Fund 9130	30,000		30,000	30,000		30,000	0
Stores Inventory 9320	1,144		1,144	1,144		1,144	0
Recommended Min Reserve (4.5%)	4,688,777		4,688,777	4,455,648		4,455,648	(233,130)
Basic Aid Reserve	3,755,292		3,755,292	3,755,292		3,755,292	0
Other Commitments	275,000		275,000	275,000		275,000	0
Reserve for categorical programs		3,983,064	3,983,064		1,474,104	1,474,104	(2,508,960)
Total Components	8,750,213	3,983,064	12,733,277	8,517,084	1,474,104	9,991,188	(2,742,090)
RESERVE FOR ECONOMIC UNCERTAINTIES	2,016,865 1.94%	0 0.00%	2,016,865 1.94%	1,439,539 1.45%	0 0.00%	1,439,539 1.45%	(577,325) -0.48%

REVENUE LIMIT SOURCES

ITEM 5B

Object	Resource		2008-09 Spring Revision			2009-10 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011		STATE AID	703,190		703,190	(30,020)		(30,020)	(733,210)
8021		HOMEOWNERS' EXEMPTION	749,553		749,553	756,149		756,149	6,596
8041		SECURED TAXES	75,854,003		75,854,003	76,521,518		76,521,518	667,515
8042		UNSECURED TAXES	2,623,139		2,623,139	2,623,139		2,623,139	0
8043		PRIOR YEAR TAXES	(88,192)		(88,192)	(88,192)		(88,192)	0
8044		SUPPLEMENTAL TAXES	618,947		618,947	0		0	(618,947)
8045		ED REV AUGMENT FUNDS(ERAF)	0		0	0		0	0
8047		COMMUNITY REDEVELOPMENT FUNDS	10,910		10,910	10,909		10,909	(1)
8082		OTHER TAXES	2,000		2,000	1,000		1,000	(1,000)
8089		50% RECAPTURE, OTHER TAXES	(1,000)		(1,000)	(500)		(500)	500
8091		SPECIAL ED ADA	(2,000,000)	2,000,000	0	(1,300,000)	1,300,000	0	0
8092		PERS REDUCTION TRANSFER	0		0	0		0	0
8097		SPECIAL ED EXCESS TAX		407,293	407,293		407,293	407,293	0
		TOTAL-REVENUE LIMIT SOURCES	78,472,550	2,407,293	80,879,843	78,494,003	1,707,293	80,201,296	(678,547)

FEDERAL INCOME

ITEM 5B

Object	Resource	Spring Revision	2008-09 Spring Revision			2009-10 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290 000	0000 024		7,998		7,998	3,930		3,930	(4,068)
8290 000	0000 024	P	7,698		7,698	0		0	(7,698)
8290 000	3010 000			493,835	493,835		493,835	493,835	0
8290 001	3010 000	P		53,056	53,056		0	0	(53,056)
8181 000	3310 000			1,606,803	1,606,803		1,606,803	1,606,803	0
8181 000	3313 000			0	0		1,880,091	1,880,091	1,880,091
8290 000	3550 001			94,261	94,261		90,000	90,000	(4,261)
8290 000	3550 002			11,000	11,000		10,000	10,000	(1,000)
8290 000	3710 001	D		930	930		0	0	(930)
8290 000	4035 000			225,760	225,760		225,760	225,760	0
8290 000	4035 000	P		60,746	60,746		0	0	(60,746)
8290 000	4036 000			5,208	5,208		0	0	(5,208)
8290 000	4045 000			4,434	4,434		5,012	5,012	578
8290 000	4045 000	P		744	744		0	0	(744)
8290 001	4045 000	D		1,861	1,861		0	0	(1,861)
8290 000	4110 000			5,756	5,756		0	0	(5,756)
8290 000	4110 000	P		5,913	5,913		0	0	(5,913)
8290 001	4201 000			21,280	21,280		21,280	21,280	0
8290 000	4201 000	P		1,840	1,840		0	0	(1,840)
8290 000	4203 000			54,720	54,720		54,720	54,720	0
8290 000	4203 000	P		16,732	16,732		0	0	(16,732)
8290 000	5810 003	P		2,576	2,576		0	0	(2,576)
			15,696	2,667,455	2,683,151	3,930	4,387,501	4,391,431	1,708,280

P PRIOR YEAR
D DEFERRED

OTHER STATE INCOME

Object	08-09 Resource	09-10 FLEX RES/ CODE	Spring Revision	2008-09 Spring Revision			2009-10 Proposed Budget			ITEM 5B Change
				UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		SUMMER SCHOOL/HOURLY PROGRAMS	741,418		741,418	0		0	(741,418)
8590 000	0000 020	P	CA HIGH SCHOOL EXIT EXAM	25,793		25,793			0	(25,793)
8550 000	0426 000		SP. ED. - MANDATED COST BUYOUT (06/07 - 6 of 10yrs)	43,260		43,260	43,000		43,000	(260)
8560 000	1100 000		LOTTERY	1,323,877		1,323,877	1,329,768		1,329,768	5,891
8590 000	6286 000	0948 000	ENGLISH LANGUAGE LEARNER		21,296	21,296	0	0	0	(21,296)
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		139,035	139,035		139,656	139,656	621
8560 000	6300 000	P	LOTTERY INSTRUCTIONAL MATERIALS		(92,480)	(92,480)			0	92,480
8590 000	6378 000		CAL HEALTH SCIENCE CAP BLDG PRJ		61,903	61,903		50,000	50,000	(11,903)
8590 000	6405 000	0921 000	SCHOOL SAFETY & VIOLENCE PREVENTION		320,606	320,606	0		0	(320,606)
8590 000	6500 000		SPECIAL ED CAHSEE		62,202	62,202		62,868	62,868	666
8590 000	6520 000		SPED PROJ WORKABILITY		272,484	272,484		272,484	272,484	0
8590 000	6530 000		SPED LOW INCIDENCE		1,566	1,566		1,566	1,566	0
8590 000	6535 000		SPED PERSONNEL STAFF DEV		3,821	3,821		3,821	3,821	0
8590 000	6660 000		TUPE/TOBACCO USE PREVENTION ED.		13,933	13,933		0	0	(13,933)
8590 001	6670 005		TUPE 9-12 STOP IV		108,765	108,765		72,000	72,000	(36,765)
8590 000	6760 000	0922 000	ARTS & MUSIC BLOCK GRANT		146,538	146,538	0		0	(146,538)
8590 000	6760 000	P	ARTS & MUSIC BLOCK GRANT		2,266	2,266			0	(2,266)
8590 000	7080 000	0924 000	SUPPLEMENTAL SCHOOL COUNSELING PGRM		720,864	720,864	0		0	(720,864)
8311 000	7090 000		ECONOMIC IMPACT AID		318,860	318,860		318,860	318,860	0
8590 001	7100 000	D	ED TECH DIGITAL HS		4,810	4,810		0	0	(4,810)
8590 001	7110 000	D	ED TECH		1,591	1,591		0	0	(1,591)
8311 000	7140 000	0926 000	GIFTED AND TALENTED (GATE)		95,266	95,266	0		0	(95,266)
8590 000	7156 000	0927 000	INSTRUCTIONAL MATERIAL BLOCK GRANT - AB1781		778,244	778,244	0		0	(778,244)
8590 000	7156 000	P	INSTRUCTIONAL MATERIAL BLOCK GRANT - AB1781		85,636	85,636			0	(85,636)
8590 000	7170 000	P	INSTRUCTIONAL MATERIAL BRAILLE/LARGE PRINT			0			0	0
8311 000	7230 000		TRANSPORTATION - Home to School		602,146	602,146		602,146	602,146	0
8311 000	7240 000		TRANSPORTATION-Special Education		74,078	74,078		74,078	74,078	0
8311 001	7265 000	D	SCHOOL IMPROVEMENT PROGRAM		4,604	4,604		0	0	(4,604)
8590 000	7271 000	0931 000	PEER ASSISTANCE & REVIEW/ENTITLE.		40,000	40,000	0		0	(40,000)
8590 000	7370 004		SSP CCA DEMO GRANT		14,715	14,715		0	0	(14,715)
8590 000	7370 005		SSP BIOTECH GRANT - SDA		105,750	105,750		0	0	(105,750)
8590 000	7370 005	P	SSP BIOTECH GRANT - SDA		31,250	31,250			0	(31,250)
8590 000	7390 000	0941 000	PUPIL RETENTION BLOCK GRANT		66,301	66,301	0	0	0	(66,301)
8590 000	7392 000	0943 000	TEACHER CREDENT BLOCK GRANT		172,100	172,100	0		0	(172,100)
8590 000	7393 000	0944 000	PROFESSIONAL DEVELOPMENT BLOCK GRANT		479,877	479,877	0		0	(479,877)
8590 000	7394 000	0945 000	TARGETED INSTRUCTIONAL IMPROV BLOCK GRANT		1,237,434	1,237,434	0		0	(1,237,434)
8590 000	7395 000	0946 000	SCHOOL & LIBRARY IMPROV BLOCK GRANT		352,000	352,000	0		0	(352,000)
8590 000	7396 000	P	DISCRETIONARY BLOCK GRANT SCHOOL SITE		5,952	5,952	0	0	0	(5,952)
			TOTAL OTHER STATE REVENUE	2,134,348	6,253,413	8,387,761	1,372,768	1,597,479	2,970,247	(5,417,514)
		D	DEFERRED							
		P	PRIOR YEAR							

LOCAL INCOME

ITEM 5B

Object	Resource	Spring Revision	2008-09			2009-10			Change
			Spring Revision			Proposed Budget			
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8689 050	0000 300	TRANSP FEES-ATHL-TP	116,825		116,825	125,000		125,000	8,175
8689 100	0000 300	TRANSP FEES-ATHL-LCC	130,290		130,290	129,000		129,000	(1,290)
8689 130	0000 300	TRANSP FEES-ATHL-SDA	12,000		12,000	12,000		12,000	0
8689 140	0000 300	TRANSP FEES-ATHL-CCA	30,800		30,800	30,000		30,000	(800)
8650 XXX	0000 634/5	M & O FIELD USE	156,461		156,461	100,000		100,000	(56,461)
8699 000	0100 030	22ND AGR DIST NON COOP	122,546		122,546	122,546		122,546	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	50,000		50,000	50,000		50,000	0
8689 001	0100 039	OTHER PARKING FINES FEES	10,572		10,572	10,000		10,000	(572)
8660 000	0100 040	INTEREST	425,000		425,000	700,000		700,000	275,000
8631 000	0100 046	SALE OF EQUIPMENT & SUPPLIES	146,720		146,720	12,000		12,000	(134,720)
8689 014	0100 047	STUDENT PARKING FEES-CCA	17,266		17,266	15,000		15,000	(2,266)
8689 010	0100 048	STUDENT PARKING FEES-LCC	15,000		15,000	24,000		24,000	9,000
8689 013	0100 049	STUDENT PARKING FEES-SDA	24,000		24,000	13,000		13,000	(11,000)
8689 005	0100 050	STUDENT PARKING FEES-TP	13,000		13,000	29,000		29,000	16,000
8677 014	0100 051	ADMIN DEV FEES RSF/SB	29,000		29,000	2,000		2,000	(27,000)
8650 000	0100 XXX	LEASES AND RENTALS - SITE USE	2,000		2,000	100,000		100,000	98,000
8650 001	0100 302	BLDG/FIELD USE DIST WIDE	111,250		111,250	2,000		2,000	(109,250)
8792 000	6500 000	SPECIAL EDUCATION	2,000	3,825,750	3,827,750		3,824,330	3,824,330	(3,420)
8677 010	6500 004	COASTAL LEARNING ACADEMY		110,000	110,000		75,000	75,000	(35,000)
8677 000	6500 007	SP ED, NCCSE		80,000	80,000		40,000	40,000	(40,000)
8675 001	7230 002	TRANSPORT.SERVICES PARENT PAY		490,000	490,000		465,000	465,000	(25,000)
8677 012	7240 002	SP ED, TRANSPORTATION			0		1,900	1,900	1,900
8699 000	9010 007	SB70 CAREER DEV - 7TH/8TH GRADES		10,000	10,000		0	0	(10,000)
8677 000	9025 000	ROP COUNTY OFFICE		1,294,695	1,294,695		1,100,000	1,100,000	(194,695)
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	1,678,957	0	1,678,957		0	0	(1,678,957)
8783 000	XXXX XXX	OTHER TRANSFERS FROM JPA	689,466	0	689,466		0	0	
		TOTAL LOCAL REVENUE	3,783,153	5,810,445	9,593,598	1,475,546	5,506,230	6,981,776	(2,611,822)
8792 003	6500 000	NCSSE SURPLUS DISTRIBUTION	0	110,000	110,000			0	(110,000)
8919 019	0100 085	TRANSFER FROM CAP. FAC. 25-19	22,500		22,500	20,100		20,100	(2,400)
8919 011	6285 000	TRANSFER FROM AD ED 11-00 FLEXIBILITY TRANSFER	0	36,977	36,977				
8997 000	XXXX XXX	07/08 CARRYOVER FLEXIBILITY TRANSFERS	1,773,850	(1,773,850)	0				
8998 000	XXXX XXX	08/09 FLEXIBILITY TRANSFERS	283,207	(283,207)	0				
		SUBTOTAL TRANSFERS	2,079,557	(1,910,080)	169,477	20,100	0	20,100	(149,377)
8980 000	0000 000	UNRESTRICTED RESERVE	(9,169,705)		(9,169,705)	(8,419,113)		(8,419,113)	750,592
8980 000	3010 000	TITLE I BASIC GRTS LOW INC&NEG			0			0	0
8980 000	3550 003	DISTRICT MATCH - PERKINS		17,700	17,700		17,700	17,700	0
8980 000	6378 000	CAL HEALTH SCIENCE CAP BLD PRJ		0	0			0	0
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		3,697,853	3,697,853		3,585,706	3,585,706	(112,147)
8980 000	6520 000	SPEC PROJ. WORKABILITY I LEA		7,200	7,200			7,200	(7,200)
8980 000	7156 000	IMFRP/INST MAT REALIGN		(451,618)	(451,618)			0	451,618
8980 000	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH.		2,711,321	2,711,321		2,537,326	2,537,326	(173,995)
8980 000	7271 000	PEER ASST & REVIEW/ENTITL		9,894	9,894			0	(9,894)
8980 000	7392 000	TEACHER CREDENT BLOCK GRANT		165,355	165,355		0	0	(165,355)
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		3,000,000	3,000,000		2,266,381	2,266,381	(733,619)
8980 000	9010 000	OTHER LOCAL INCOME		12,000	12,000		12,000	12,000	0
		SUBTOTAL ENCROACHMENT	(9,169,705)	9,169,705	0	(8,419,113)	8,419,113	0	0
		TOTAL TRANSFERS	(7,090,148)	7,259,625	169,477	(8,399,013)	8,419,113	20,100	(149,377)
		TOTAL ALL REVENUE W/O TEMP TRSFERS	77,315,599	24,398,231	93,678,069	72,947,234	21,617,616	94,564,850	886,781
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		TOTAL REVENUE WITH ALL TRANSFERS	77,315,599	24,398,231	93,678,069	72,947,234	21,617,616	94,564,850	886,781

CERTIFICATED SALARIES

Object	Resource		2008-09 Spring Revision			2009-10 Proposed Budget			ITEM 5B Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	34,199,484	7,065,605	41,265,089	33,824,382	7,013,449	40,837,831	(427,258)
1100 033		EL STIPEND	500,000	0	500,000	0	0	0	(500,000)
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	3,240,221	532,839	3,773,060	2,930,386	636,296	3,566,682	(206,378)
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	3,665,739	569,526	4,235,265	3,649,261	472,250	4,121,511	(113,754)
1900 000		OTHER CERTIFICATED	280,288	651,885	932,173	251,163	617,851	869,014	(63,159)
		TOTAL-OBJECT CODE 1000	41,885,732	8,819,855	50,705,587	40,655,192	8,739,846	49,395,038	(1,310,549)

CLASSIFIED SALARIES

ITEM 5B

Object	Resource		2008-09 Spring Revision			2009-10 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	674,248	2,086,274	2,760,522	670,900	1,911,132	2,582,032	(178,490)
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	3,300,555	3,783,137	7,083,692	3,165,436	3,704,323	6,869,759	(213,933)
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	916,502	298,230	1,214,732	919,581	303,138	1,222,719	7,987
2400 000		CLERICAL & OFFICE PERSONNEL	5,697,731	538,982	6,236,713	5,578,711	476,235	6,054,946	(181,767)
2900 000		OTHER CLASSIFIED	689,997	127,096	817,093	464,175	87,109	551,284	(265,809)
		TOTAL-OBJECT CODE 2000	11,279,033	6,833,719	18,112,752	10,798,803	6,481,937	17,280,740	(832,012)

EMPLOYEE BENEFITS

ITEM 5B

Object	Resource		2008-09 Spring Revision			2009-10 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	3,664,504	733,476	4,397,980	3,604,495	745,676	4,350,171	(47,809)
3200 000		PUBLIC EMP. RETIREMENT SYS - PERS	1,069,114	573,608	1,642,722	1,033,072	562,289	1,595,361	(47,361)
3311/2 000		SOCIAL SECURITY	734,339	421,157	1,155,496	716,320	403,340	1,119,660	(35,836)
3321/2 000		MEDICARE CERTIFICATED	742,826	211,675	954,501	724,226	208,279	932,505	(21,996)
3400 000		INC PROTCT+CERT DNTAL+LIFE (FY 05-06 CERT DNTAL & LIFE MOVED TO OBJECT 3900)	445,459	121,679	567,138	454,448	123,411	577,859	10,721
3500 000		UNEMPLOYMENT INSURANCE	160,549	47,046	207,595	157,224	46,587	203,811	(3,784)
3600 000		WORKERS' COMPENSATION	996,088	260,477	1,256,565	849,316	219,721	1,069,037	(187,528)
3700 000		RETIREE BENEFITS (H & W)	423,620	119,391	543,011	419,658	117,858	537,516	(5,495)
3800 000		PERS REDUCTION	303,388	186,699	490,087	0	0	0	(490,087)
3900 000		FLEX ACCOUNTS	5,693,061	1,958,295	7,651,356	5,885,657	1,985,353	7,871,010	219,654
		TOTAL-OBJECT CODE 3000	14,232,948	4,633,503	18,866,451	13,844,416	4,412,514	18,256,930	(609,521)

BOOKS AND SUPPLIES

Object	Resource		2008-09 Spring Revision			2009-10 Proposed Budget			ITEM 5B Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	490,616	490,616	0	351,041	351,041	(139,575)
4200 000		BOOKS OTHER THAN TEXTBOOKS	15,950	9,000	24,950	4,350	2,000	6,350	(18,600)
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS SCIENCE LAB MATERIALS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	3,471,330	1,624,167	5,095,497	2,054,576	1,323,318	3,377,894	(1,717,603)
4400 000		NON-CAPITALIZED EQUIPMENT MAT/SUP/EQUIP TECH	455,307	303,416	758,723	284,002	185,700	469,702	(289,021)
		TOTAL-OBJECT CODE 4000	3,942,587	2,427,199	6,369,786	2,342,928	1,862,059	4,204,987	(2,164,799)

SERVICES AND OPERATING EXPENSES

ITEM 5B

Object	Resource		2008-09 Spring Revision			2009-10 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	150,000	685,000	835,000	140,000	675,000	815,000	(20,000)
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	184,772	154,779	339,551	137,988	155,521	293,509	(46,042)
5300 000		DISTRICT DUES & MEMBERSHIP	42,868	12,315	55,183	36,735	3,000	39,735	(15,448)
5400 000		INSURANCE	528,550	0	528,550	535,000	0	535,000	6,450
5500 000		UTILITIES	2,713,085	2,800	2,715,885	2,783,000	2,000	2,785,000	69,115
5600 000		RENTALS, LEASES & REPAIRS	789,346	128,744	918,090	749,445	113,249	862,694	(55,396)
5700 000		INTER-PROGRAM SERVICES	414,923	(416,809)	(1,886)	463,630	(465,516)	(1,886)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	1,220,068	2,097,083	3,317,151	1,215,563	2,045,741	3,261,304	(55,847)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	375,038	24,620	399,658	345,800	32,520	378,320	(21,338)
		TOTAL-OBJECT CODE 5000	6,418,650	2,688,532	9,107,182	6,407,161	2,561,515	8,968,676	(138,506)

CAPITAL OUTLAY

ITEM 5B

Object	Resource		2008-09 Spring Revision			2009-10 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITES	0	0	0	0	204,800	204,800	204,800
6200 000		IMPROVEMENT	0	0	0	0	0	0	0
6400 000		EQUIPMENT	24,406	64,781	89,187	7,742	35,367	43,109	(46,078)
6500 000		EQUIPMENT REPLACEMENT	538,170	38,000	576,170	154,787	600,000	754,787	178,617
		TOTAL-OBJECT CODE 6000	562,576	102,781	665,357	162,529	840,167	1,002,696	337,339

OTHER OUTGO

ITEM 5B

Object	Resource		2008-09 Spring Revision			2009-10 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	6500 001	STATE SPECIAL SCHOOLS	12,606	0	12,606	0	0	0	(12,606)
7142 000	6500 001	OTHER TUITION & SPEC. ED XCES COSTS	0	25,000	25,000	0	25,000	25,000	0
7142 001	9010 002	SP. ED. XCES COST/CO OFC	0	12,000	12,000	0	12,000	12,000	0
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(281,656)	281,656	0	(318,669)	318,669	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(76,163)	0	(76,163)	(28,893)	0	(28,893)	47,270
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(164,526)	0	(164,526)	(161,778)	0	(161,778)	2,748
7615 014	8150 000	TRSF FROM GEN TO DEF. MAINT. FUND 14-00	0	520,000	520,000	0	0	0	(520,000)
7619 015	0000 800	TRSF FROM GEN TO FUND 15-00	36,023	3,000	39,023	36,000	3,000	39,000	(23)
7619 030	0000 800	INTERFD-TRSF-TO DED. INS.				20,000	0	20,000	20,000
		TOTAL-OBJECT CODE 7000	(473,716)	841,656	367,940	(453,340)	358,669	(94,671)	(462,611)
		TOTAL-ALL EXPENDITURES	77,847,810	26,347,245	104,195,055	73,757,689	25,256,707	99,014,396	(5,180,659)
		GRAND TOTAL-ALL EXPENDITURES	77,847,810	26,347,245	104,195,055	73,757,689	25,256,707	99,014,396	(5,180,659)
		OTHER I/F TRANSFERS IN-TEMP	5,000,000	0	5,000,000	5,000,000	0	5,000,000	0

San Dieguito Union High School District
Business Services Division
Finance Department

ITEM 5B

2009-10
Proposed Budget
Summary of Changes

Income:	<u>Spring Revision</u>	<u>Proposed Budget</u>	<u>Summary of Changes</u>		
Revenue Limit	80,879,843	80,201,296	(678,547)	* (619K)	Loss of Supplemental Tax due to Basic Aid
Federal	2,683,151	4,391,431	1,708,280	* (138K) * 1.88M	Deferred/Prior Year Income not yet recognized ARRA IDEA
Other State	8,387,761	2,970,247	(5,417,514)	* (4.43M) * (741K) * (145K)	Tier III Programs, Eliminated for Basic Aid Districts Fair Share Reductions Hourly Programs, Eliminated for Basic Aid Districts Fair Share Reductions Prior Year Income
Local	9,593,598	6,981,776	(2,611,822)	* (1.6M) * (194K) * (166K) * (134K)	Donations, College Testing, Site Field Use ROP Tier III, 20% Reduction Field Use - M&O Surplus Sale of Equipment / Supplies
Transfers	169,477	20,100	(149,377)	* (110K)	NCCSE Surplus Distribution - one time
Encroachment	(9,169,705)	(8,419,113)	750,592	* 675K	Special Ed. Contribution
Total	101,713,830	94,564,850	(7,148,980)		

San Dieguito Union High School District
Business Services Division
Finance Department

ITEM 5B

2009-10
Proposed Budget
Summary of Changes

Expenditures:

	<u>Spring Revision</u>	<u>Proposed Budget</u>	<u>Summary of Changes</u>	
Certificated Salaries	50,705,587	49,395,038	(1,310,549)	* (21.63) FTE
Classified Salaries	18,112,752	17,280,740	(832,012)	* (22.30) FTE
Benefits	18,866,451	18,256,930	(609,521)	* 226K Health & Wellness, 5% increase * (345K) Statutory Benefits due to FTE reductions (17.34%)
Books & Supplies	6,369,786	4,204,987	(2,164,799)	* (1.94M) Materials / Supplies * (379K) Non-capitalized Equipment * (140K) Textbooks
Services & Operating Expenses	9,107,182	8,968,676	(138,506)	* 72K Utilities * (120K) Travel * (63K) Services & Operating Expenses * (55K) Rents, Leases, and Repairs
Capital Outlay	665,357	1,002,696	337,339	* (421K) Equipment Replacement (Computers from Microsoft settlement) * (73K) Equipment
Other Outgo	367,940	(94,671)	(462,611)	* 50K Reduction in Indirect Cost Rate * 35K GF Transfer to Fund 15 Transportation Fund
Total	104,195,055	99,014,396	(5,180,659)	

ITEM 5B

San Dieguito Union High
San Diego County

July 1 Budget (Single Adoption)
FINANCIAL REPORTS
2009-10 Budget
School District Certification

37 68346 0000000
Form CB

ANNUAL BUDGET REPORT:

July 1, 2009 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: 710 Encinitas Boulevard
Date: June 18, 2009

Place: 710 Encinitas Boulevard
Date: June 18, 2009
Time: 6:30 p.m.

Adoption Date: June 18, 2009

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

Contact person for additional information on the budget reports:

Name: Christina Haught

Telephone: (760) 753-6491 x5553

Title: Budget Analyst

E-mail: christina.haught@sduhsd.net

Criteria and Standards Review Summary

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

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

ITEM 5B

San Dieguito Union High
San Diego County

July 1 Budget (Single Adoption)
FINANCIAL REPORTS
2009-10 Budget
School District Certification

37 68346 0000000
Form CB

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

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

ITEM 5B

San Dieguito Union High
San Diego County

July 1 Budget (Single Adoption)
FINANCIAL REPORTS
2009-10 Budget
School District Certification

37 68346 0000000
Form CB

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2008-09) annual payment?		X
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-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X

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

ITEM 5B

San Dieguito Union High
San Diego County

July 1 Budget (Single Adoption)
2009-10 Budget
Workers' Compensation Certification

37 68346 0000000
Form CC

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ _____
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:

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Eric Dill

Title: Executive Director of Business Services

Telephone: (760) 753-6491 x5597

E-mail: eric.dill@sduhsd.net

San Dieguito Union High
San Diego County

July 1 Budget (Single Adoption)

General Fund

Unrestricted and Restricted

Expenditures by Object

2008-09 Estimated Actuals

ITEM 5B

2009-10 Budget

Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	79,557,707.00	2,407,293.00	81,965,000.00	78,494,003.00	1,707,293.00	80,201,296.00	-2.2%
2) Federal Revenue		8100-8299	25,309.00	6,635,875.00	6,661,184.00	3,930.00	4,387,501.00	4,391,431.00	-34.1%
3) Other State Revenue		8300-8599	2,141,066.00	6,265,270.00	8,406,336.00	1,372,768.00	1,597,479.00	2,970,247.00	-64.7%
4) Other Local Revenue		8600-8799	3,926,357.00	5,924,745.00	9,851,102.00	1,475,546.00	5,506,230.00	6,981,776.00	-29.1%
5) TOTAL, REVENUES			85,650,439.00	21,233,183.00	106,883,622.00	81,346,247.00	13,198,503.00	94,544,750.00	-11.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	41,892,209.00	8,979,122.00	50,871,331.00	40,655,192.00	8,739,846.00	49,395,038.00	-2.9%
2) Classified Salaries		2000-2999	11,302,876.00	6,817,832.00	18,120,708.00	10,798,803.00	6,481,937.00	17,280,740.00	-4.6%
3) Employee Benefits		3000-3999	14,232,450.00	4,632,715.00	18,865,165.00	13,844,416.00	4,412,514.00	18,256,930.00	-3.2%
4) Books and Supplies		4000-4999	3,976,986.00	2,532,494.00	6,509,480.00	2,342,928.00	1,862,059.00	4,204,987.00	-35.4%
5) Services and Other Operating Expenditures		5000-5999	6,492,501.00	2,781,532.00	9,274,033.00	6,407,161.00	2,561,515.00	8,968,676.00	-3.3%
6) Capital Outlay		6000-6999	562,576.00	202,981.00	765,557.00	162,529.00	840,167.00	1,002,696.00	31.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,606.00	37,000.00	49,606.00	0.00	37,000.00	37,000.00	-25.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(496,179.00)	278,011.00	(218,168.00)	(509,340.00)	318,669.00	(190,671.00)	-12.6%
9) TOTAL, EXPENDITURES			77,976,025.00	26,261,687.00	104,237,712.00	73,701,689.00	25,253,707.00	98,955,396.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			7,674,414.00	(5,028,504.00)	2,645,910.00	7,644,558.00	(12,055,204.00)	(4,410,646.00)	-266.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	22,500.00	36,977.00	59,477.00	20,100.00	0.00	20,100.00	-66.2%
b) Transfers Out		7600-7629	36,023.00	3,000.00	39,023.00	56,000.00	3,000.00	59,000.00	51.2%
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	(7,370,823.00)	7,370,823.00	0.00	(8,419,113.00)	8,419,113.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,384,346.00)	7,404,800.00	20,454.00	(8,455,013.00)	8,416,113.00	(38,900.00)	-290.2%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			290,068.00	2,376,296.00	2,666,364.00	(810,455.00)	(3,639,091.00)	(4,449,546.00)	-266.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,973,690.72	2,176,786.76	11,150,477.48	10,589,357.72	4,553,082.76	15,142,440.48	35.8%
b) Audit Adjustments		9793	1,325,599.00	0.00	1,325,599.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,299,289.72	2,176,786.76	12,476,076.48	10,589,357.72	4,553,082.76	15,142,440.48	21.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,299,289.72	2,176,786.76	12,476,076.48	10,589,357.72	4,553,082.76	15,142,440.48	21.4%
2) Ending Balance, June 30 (E + F1e)			10,589,357.72	4,553,082.76	15,142,440.48	9,778,902.72	913,991.76	10,692,894.48	-29.4%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount									
		9790	10,589,357.72	4,553,082.76	15,142,440.48				
d) Unappropriated Amount									
		9790				9,778,902.72	913,991.76	10,692,894.48	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget		% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		Total Fund col. D + E (F)
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	(31,696.00)	0.00	(31,696.00)	(30,020.00)	0.00	(30,020.00)	-5.3%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	749,553.00	0.00	749,553.00	756,149.00	0.00	756,149.00	0.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	77,154,003.00	0.00	77,154,003.00	76,521,518.00	0.00	76,521,518.00	-0.8%
Unsecured Roll Taxes		8042	2,623,139.00	0.00	2,623,139.00	2,623,139.00	0.00	2,623,139.00	0.0%
Prior Years' Taxes		8043	(88,192.00)	0.00	(88,192.00)	(88,192.00)	0.00	(88,192.00)	0.0%
Supplemental Taxes		8044	618,947.00	0.00	618,947.00	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,910.00	0.00	10,910.00	10,909.00	0.00	10,909.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	2,000.00	0.00	2,000.00	1,000.00	0.00	1,000.00	-50.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(1,000.00)	0.00	(1,000.00)	(500.00)	0.00	(500.00)	-50.0%
Subtotal, Revenue Limit Sources			81,037,664.00	0.00	81,037,664.00	79,794,003.00	0.00	79,794,003.00	-1.5%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,000,000.00)		(2,000,000.00)	(1,300,000.00)		(1,300,000.00)	-35.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		2,000,000.00	2,000,000.00		1,300,000.00	1,300,000.00	-35.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	520,043.00	0.00	520,043.00	0.00	0.00	0.00	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	407,293.00	407,293.00	0.00	407,293.00	407,293.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			79,557,707.00	2,407,293.00	81,965,000.00	78,494,003.00	1,707,293.00	80,201,296.00	-2.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,707,003.00	1,707,003.00	0.00	3,486,894.00	3,486,894.00	104.3%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/ASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		4,820,105.00	4,820,105.00		800,607.00	800,607.00	-83.4%
Vocational and Applied Technology Education	3500-3699	8290		105,261.00	105,261.00		100,000.00	100,000.00	-5.0%
Safe and Drug Free Schools	3700-3799	8290		930.00	930.00		0.00	0.00	-100.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	25,309.00	2,576.00	27,885.00	3,930.00	0.00	3,930.00	-85.9%
TOTAL, FEDERAL REVENUE			25,309.00	6,635,875.00	6,661,184.00	3,930.00	4,387,501.00	4,391,431.00	-34.1%

Expenditures by Object
2008-09 Estimated Actuals

2009-10 Budget

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget		% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		Total Fund col. D + E (F)
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	741,418.00		741,418.00	0.00		0.00	-100.0%
Prior Years	0000	8319	0.00		0.00	0.00		0.00	0.0%
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
RQC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		95,266.00	95,266.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		602,146.00	602,146.00		602,146.00	602,146.00	0.0%
School Improvement Program	7260-7265	8311		4,604.00	4,604.00		0.00	0.00	-100.0%
Economic Impact Aid	7090-7091	8311		318,860.00	318,860.00		318,860.00	318,860.00	0.0%
Spec. Ed. Transportation	7240	8311		74,078.00	74,078.00		74,078.00	74,078.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	43,260.00	0.00	43,260.00	43,000.00	0.00	43,000.00	-0.6%
Lottery - Unrestricted and Instructional Materials		8560	1,323,877.00	46,555.00	1,370,432.00	1,329,768.00	139,656.00	1,469,424.00	7.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		148,804.00	148,804.00		0.00	0.00	-100.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		720,864.00	720,864.00		0.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		863,880.00	863,880.00		0.00	0.00	-100.0%
Staff Development	7294, 7295, 7296	8590		0.00	0.00		0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		6,401.00	6,401.00		0.00	0.00	-100.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590		122,698.00	122,698.00		72,000.00	72,000.00	-41.3%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		62,016.00	62,016.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		197,132.00	197,132.00		0.00	0.00	-100.0%
Professional Development Block Grant	7393	8590		479,877.00	479,877.00		0.00	0.00	-100.0%
Targeted Instructional Improvement Block Grant	7394	8590		1,237,434.00	1,237,434.00		0.00	0.00	-100.0%
School and Library Improvement Block Grant	7395	8590		352,000.00	352,000.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	32,511.00	932,655.00	965,166.00	0.00	390,739.00	390,739.00	-59.5%
TOTAL, OTHER STATE REVENUE			2,141,066.00	6,265,270.00	8,406,336.00	1,372,768.00	1,597,479.00	2,970,247.00	-64.7%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals		2009-10 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)		
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	17,266.00	0.00	17,266.00	12,000.00	12,000.00	-30.5%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	269,711.00	0.00	269,711.00	202,000.00	202,000.00	-25.1%
Interest		8660	571,720.00	0.00	571,720.00	700,000.00	700,000.00	22.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	490,000.00	490,000.00	0.00	465,000.00	-5.1%
Transportation Services	7230, 7240	8677		0.00	0.00		1,900.00	New
Interagency Services	All Other	8677	52,000.00	1,484,695.00	1,536,695.00	52,000.00	1,215,000.00	-17.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	381,487.00	0.00	381,487.00	387,000.00	387,000.00	1.4%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,944,707.00	14,300.00	1,959,007.00	122,546.00	122,546.00	-93.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	689,466.00	0.00	689,466.00	0.00	0.00	-100.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.0%
From County Offices	6500	8792		3,935,750.00	3,935,750.00		3,824,330.00	-2.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.0%
RCC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,926,357.00	5,924,745.00	9,851,102.00	1,475,546.00	5,506,230.00	-29.1%
TOTAL, REVENUES			85,650,439.00	21,233,183.00	106,883,622.00	81,346,247.00	13,198,503.00	-11.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	34,705,961.00	7,052,539.00	41,758,500.00	33,824,382.00	7,013,449.00	40,837,831.00	-2.2%
Certificated Pupil Support Salaries		1200	3,240,221.00	705,172.00	3,945,393.00	2,930,386.00	636,296.00	3,566,682.00	-9.6%
Certificated Supervisors' and Administrators' Salaries		1300	3,665,739.00	569,526.00	4,235,265.00	3,649,261.00	472,250.00	4,121,511.00	-2.7%
Other Certificated Salaries		1900	280,288.00	651,885.00	932,173.00	251,163.00	617,851.00	869,014.00	-6.8%
TOTAL, CERTIFICATED SALARIES			41,892,209.00	8,979,122.00	50,871,331.00	40,655,192.00	8,739,846.00	49,395,038.00	-2.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	674,248.00	2,070,387.00	2,744,635.00	670,900.00	1,911,132.00	2,582,032.00	-5.9%
Classified Support Salaries		2200	3,308,555.00	3,783,137.00	7,091,692.00	3,165,436.00	3,704,323.00	6,869,759.00	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	916,502.00	298,230.00	1,214,732.00	919,581.00	303,138.00	1,222,719.00	0.7%
Clerical, Technical and Office Salaries		2400	5,697,731.00	538,982.00	6,236,713.00	5,578,711.00	476,235.00	6,054,946.00	-2.9%
Other Classified Salaries		2900	705,840.00	127,096.00	832,936.00	464,175.00	87,109.00	551,284.00	-33.8%
TOTAL, CLASSIFIED SALARIES			11,302,876.00	6,817,832.00	18,120,708.00	10,798,803.00	6,481,937.00	17,280,740.00	-4.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,664,504.00	733,258.00	4,397,762.00	3,604,495.00	745,676.00	4,350,171.00	-1.1%
PERS		3201-3202	1,069,114.00	573,608.00	1,642,722.00	1,033,072.00	562,289.00	1,595,361.00	-2.9%
OASDI/Medicare/Alternative		3301-3302	1,477,165.00	632,794.00	2,109,959.00	1,440,546.00	611,619.00	2,052,165.00	-2.7%
Health and Welfare Benefits		3401-3402	445,459.00	121,652.00	567,111.00	454,448.00	123,411.00	577,859.00	1.9%
Unemployment Insurance		3501-3502	160,549.00	47,038.00	207,587.00	157,224.00	46,587.00	203,811.00	-1.8%
Workers' Compensation		3601-3602	996,088.00	260,433.00	1,256,521.00	849,316.00	219,721.00	1,069,037.00	-14.9%
OPEB, Allocated		3701-3702	204,644.00	60,514.00	265,158.00	200,682.00	60,769.00	261,451.00	-1.4%
OPEB, Active Employees		3751-3752	218,976.00	58,732.00	277,708.00	218,976.00	57,089.00	276,065.00	-0.6%
PERS Reduction		3801-3802	302,890.00	186,699.00	489,589.00	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	5,693,061.00	1,957,987.00	7,651,048.00	5,885,657.00	1,985,353.00	7,871,010.00	2.9%
TOTAL, EMPLOYEE BENEFITS			14,232,450.00	4,632,715.00	18,865,165.00	13,844,416.00	4,412,514.00	18,256,930.00	-3.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	492,881.00	492,881.00	0.00	351,041.00	351,041.00	-28.8%
Books and Other Reference Materials		4200	15,950.00	9,000.00	24,950.00	4,350.00	2,000.00	6,350.00	-74.5%
Materials and Supplies		4300	3,481,086.00	1,727,197.00	5,208,283.00	2,054,576.00	1,323,318.00	3,377,894.00	-35.1%
Noncapitalized Equipment		4400	479,950.00	303,416.00	783,366.00	284,002.00	185,700.00	469,702.00	-40.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,976,986.00	2,532,494.00	6,509,480.00	2,342,928.00	1,862,059.00	4,204,987.00	-35.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	156,212.00	685,000.00	841,212.00	140,000.00	675,000.00	815,000.00	-3.1%
Travel and Conferences		5200	183,067.00	250,780.00	433,847.00	137,988.00	155,521.00	293,509.00	-32.3%
Dues and Memberships		5300	42,868.00	12,315.00	55,183.00	36,735.00	3,000.00	39,735.00	-28.0%
Insurance		5400 - 5450	528,550.00	0.00	528,550.00	535,000.00	0.00	535,000.00	1.2%
Operations and Housekeeping Services		5500	2,711,935.00	2,800.00	2,714,735.00	2,783,000.00	2,000.00	2,785,000.00	2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	804,246.00	128,743.00	932,989.00	749,445.00	113,249.00	862,694.00	-7.5%
Transfers of Direct Costs		5710	414,923.00	(414,923.00)	0.00	463,630.00	(463,630.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(1,886.00)	(1,886.00)	0.00	(1,886.00)	(1,886.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,275,762.00	2,094,083.00	3,369,845.00	1,215,563.00	2,045,741.00	3,261,304.00	-3.2%
Communications		5900	374,938.00	24,620.00	399,558.00	345,800.00	32,520.00	378,320.00	-5.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,492,501.00	2,781,532.00	9,274,033.00	6,407,161.00	2,561,515.00	8,968,676.00	-3.3%

San Diego County
San Diego County

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object
2008-09 Estimated Actuals

ITEM 5B

2009-10 Budget

Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	200.00	200.00	0.00	204,800.00	204,800.00	#####
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	24,406.00	164,781.00	189,187.00	7,742.00	35,367.00	43,109.00	-77.2%
Equipment Replacement		6500	538,170.00	38,000.00	576,170.00	154,787.00	600,000.00	754,787.00	31.0%
TOTAL, CAPITAL OUTLAY			562,576.00	202,981.00	765,557.00	162,529.00	840,167.00	1,002,696.00	31.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	12,606.00	0.00	12,606.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	37,000.00	37,000.00	0.00	37,000.00	37,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,606.00	37,000.00	49,606.00	0.00	37,000.00	37,000.00	-25.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(278,011.00)	278,011.00	0.00	(318,669.00)	318,669.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(218,168.00)	0.00	(218,168.00)	(190,671.00)	0.00	(190,671.00)	-12.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(496,179.00)	278,011.00	(218,168.00)	(509,340.00)	318,669.00	(190,671.00)	-12.6%
TOTAL, EXPENDITURES			77,976,025.00	26,261,687.00	104,237,712.00	73,701,689.00	25,253,707.00	98,955,396.00	-5.1%

Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	22,500.00	36,977.00	59,477.00	20,100.00	0.00	20,100.00	-66.2%
(a) TOTAL, INTERFUND TRANSFERS IN			22,500.00	36,977.00	59,477.00	20,100.00	0.00	20,100.00	-66.2%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	36,023.00	3,000.00	39,023.00	56,000.00	3,000.00	59,000.00	51.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			36,023.00	3,000.00	39,023.00	56,000.00	3,000.00	59,000.00	51.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(9,144,673.00)	9,144,673.00	0.00	(8,419,113.00)	8,419,113.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	1,773,850.00	(1,773,850.00)	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,370,823.00)	7,370,823.00	0.00	(8,419,113.00)	8,419,113.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(7,384,346.00)	7,404,800.00	20,454.00	(8,455,013.00)	8,416,113.00	(38,900.00)	-290.2%

Description	2008-09 Estimated Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
HIGH SCHOOL						
4. General Education			12,055.00	12,036.00	12,036.00	12,036.00
a. Grades Nine through Twelve	12,035.62	12,035.62				
b. Continuation Education						
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	32.15	32.15	25.00	32.00	32.00	32.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	12,067.77	12,067.77	12,080.00	12,068.00	12,068.00	12,068.00
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary						
b. High School	5.20	5.20	10.00	5.00	5.00	5.00
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	5.20	5.20	10.00	5.00	5.00	5.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	12,072.97	12,072.97	12,090.00	12,073.00	12,073.00	12,073.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2008-09 Estimated Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students						
14. Adults Enrolled, State Apportioned						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	0.00	0.00	0.00	0.00	0.00	0.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	12,072.97	12,072.97	12,090.00	12,073.00	12,073.00	12,073.00
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY						
20. HIGH SCHOOL						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	0.00	0.00	0.00	0.00	0.00	0.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
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						

July 1 Budget (Single Adoption)
General Fund
Revenue Limit Summary

ITEM 5B

37 68346 0000000
Form RL

San Dieguito Union High
San Diego County

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,640.08	7,019.08
2. Inflation Increase	0041	379.00	300.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,019.08	7,319.08
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	7,019.08	7,319.08
b. Revenue Limit ADA	0033	12,090.00	12,073.00
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	84,860,677.20	88,363,252.84
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552	95,395.00	100,016.00
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	84,956,072.20	88,463,268.84
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.88572	0.82033
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	75,247,292.27	72,569,073.33
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	206,136.00	201,756.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	520,043.00	
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(313,907.00)	201,756.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	74,933,385.27	72,770,829.33

July 1 Budget (Single Adoption)
General Fund
Revenue Limit Summary

ITEM 5B

37 68346 0000000
Form RL

San Dieguito Union High
San Diego County

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	81,057,450.00	79,812,614.00
26. Miscellaneous Funds	0588	1,000.00	500.00
27. Community Redevelopment Funds	0589	10,910.00	10,909.00
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	81,069,360.00	79,824,023.00
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	0.00	0.00
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	31,696.00	30,020.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	9006/0570		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(31,696.00)	(30,020.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	(31,696.00)	(30,020.00)
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	(31,696.00)	
OTHER NON-REVENUE LIMIT ITEMS (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001	741,418.00	593,350.00
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
48. Apprenticeship Funding	9006/0570		
49. Community Day School Additional Funding	9007		

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	50,871,331.00	301	735,062.00	303	50,136,269.00	305	654,155.00		307	49,482,114.00	309
2000 - Classified Salaries	18,120,708.00	311	67,756.00	313	18,052,952.00	315	2,522,794.00		317	15,530,158.00	319
3000 - Employee Benefits (Excluding 3800)	18,375,576.00	321	435,638.00	323	17,939,938.00	325	1,147,912.00		327	16,792,026.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,085,650.00	331	210,504.00	333	6,875,146.00	335	1,116,082.00		337	5,759,064.00	339
5000 - Services... & 7300 - Indirect Costs	9,055,865.00	341	254,479.00	343	8,801,386.00	345	1,495,756.00		347	7,305,630.00	349
TOTAL					101,805,691.00	365			TOTAL	94,868,992.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	41,374,511.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	2,085,635.00	380
3. STRS	3101 & 3102	3,618,709.00	382
4. PERS	3201 & 3202	180,125.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	773,956.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	373,568.00	385
7. Unemployment Insurance	3501 & 3502	131,159.00	390
8. Workers' Compensation Insurance	3601 & 3602	788,484.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	172,950.00	
10. Other Benefits (EC 22310)	3901 & 3902	4,364,527.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		53,863,624.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		884,865.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		52,978,759.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		55.84%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	55.84%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	94,868,992.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	49,395,038.00	301	740,962.00	303	48,654,076.00	305	0.00		307	48,654,076.00	309
2000 - Classified Salaries	17,280,740.00	311	12,774.00	313	17,267,966.00	315	2,447,034.00		317	14,820,932.00	319
3000 - Employee Benefits (Excluding 3800)	18,256,930.00	321	425,593.00	323	17,831,337.00	325	1,046,619.00		327	16,784,718.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,959,774.00	331	63,715.00	333	4,896,059.00	335	1,203,622.00		337	3,692,437.00	339
5000 - Services... & 7300 - Indirect Costs	8,778,005.00	341	281,223.00	343	8,496,782.00	345	1,256,954.00		347	7,239,828.00	349
TOTAL					97,146,220.00	365			TOTAL	91,191,991.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	375
2. Salaries of Instructional Aides Per EC 41011	2100	380
3. STRS	3101 & 3102	382
4. PERS	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	385
7. Unemployment Insurance	3501 & 3502	390
8. Workers' Compensation Insurance	3601 & 3602	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	393
10. Other Benefits (EC 22310)	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		56.82%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	56.82%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	91,191,991.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2006-07)	11,740.00	11,960.88	N/A	Met
Second Prior Year (2007-08)	11,896.00	12,033.00	N/A	Met
First Prior Year (2008-09)	12,090.00	12,090.00	0.0%	Met
Budget Year (2009-10) (Criterion 4A1, Step 2a)	12,073.00			

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2006-07)		12,222	12,375	N/A	Met
Second Prior Year (2007-08)		12,385	12,482	N/A	Met
First Prior Year (2008-09)		12,588	12,606	N/A	Met
Budget Year (2009-10)		12,626			

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)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2006-07)	11,950	12,375	96.6%
Second Prior Year (2007-08)	12,003	12,482	96.2%
First Prior Year (2008-09)	12,068	12,606	95.7%
		Historical Average Ratio:	96.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.7%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2009-10)	12,068	12,626	95.6%	Met
1st Subsequent Year (2010-11)	11,760	12,162	96.7%	Met
2nd Subsequent Year (2011-12)	11,668	12,066	96.7%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	7,019.08	7,319.08	7,370.31	7,539.83
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.88572	0.82033	0.82033	0.82033
c. Funded BRL per ADA (Step 1a times Step 1b)	6,216.94	6,004.06	6,046.09	6,185.15
d. Prior Year Funded BRL per ADA		6,216.94	6,004.06	6,046.09
e. Difference (Step 1c minus Step 1d)		(212.88)	42.03	139.06
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-3.42%	0.70%	2.30%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	12,090.00	12,073.00	12,073.00	12,073.00
b. Prior Year Revenue Limit (Funded) ADA		12,090.00	12,073.00	12,073.00
c. Difference (Step 2a minus Step 2b)		(17.00)	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.14%	0.00%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		-3.56%	0.70%	2.30%
Revenue Limit Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	81,069,360.00	79,824,023.00	81,212,961.00	83,243,285.00
Percent Change from Previous Year		-1.54%	1.74%	2.50%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		-2.54% to -.54%	.74% to 2.74%	1.50% to 3.50%

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	81,037,664.00	79,794,003.00	80,512,149.00	82,444,441.00
District's Projected Change in Revenue Limit:		-1.53%	0.90%	2.40%
Basic Aid Standard:		-2.54% to -.54%	.74% to 2.74%	1.50% to 3.50%
Status:		Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

The increase in Revenue Limit for Budget Year 2009/10 is due to our District being designated as Basic Aid in 2008/09.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2006-07)	64,411,616.40	72,109,709.68	89.3%
Second Prior Year (2007-08)	66,588,151.10	74,469,260.70	89.4%
First Prior Year (2008-09)	67,427,535.00	77,976,025.00	86.5%
	Historical Average Ratio:		88.4%

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.4% to 91.4%	85.4% to 91.4%	85.4% to 91.4%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2009-10)	65,298,411.00	73,701,689.00	88.6%	Met
1st Subsequent Year (2010-11)	69,739,009.00	79,202,184.00	88.1%	Met
2nd Subsequent Year (2011-12)	71,057,574.00	80,748,829.00	88.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-3.56%	0.70%	2.30%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-13.56% to 6.44%	-9.30% to 10.70%	-7.70% to 12.30%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.56% to 1.44%	-4.30% to 5.70%	-2.70% to 7.30%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2008-09)	6,661,184.00		
Budget Year (2009-10)	4,391,431.00	-34.07%	Yes
1st Subsequent Year (2010-11)	2,517,478.00	-42.67%	Yes
2nd Subsequent Year (2011-12)	2,517,478.00	0.00%	No

Explanation:
(required if Yes)

2009/10 and subsequent out years do not include deferred revenue and carryover balances. 2009/10 revenue does include ARRA funds, which are one-time revenues.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2008-09)	8,406,336.00		
Budget Year (2009-10)	2,970,247.00	-64.67%	Yes
1st Subsequent Year (2010-11)	8,264,655.00	178.25%	Yes
2nd Subsequent Year (2011-12)	8,264,655.00	0.00%	No

Explanation:
(required if Yes)

2009/10 and subsequent out years do not include deferred revenue and carryover balances. 2009/10 has been reduced by the one-time Basic Aid Fair Share Reductions to the Tier III State programs.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2008-09)	9,851,102.00		
Budget Year (2009-10)	6,981,776.00	-29.13%	Yes
1st Subsequent Year (2010-11)	6,981,766.00	0.00%	No
2nd Subsequent Year (2011-12)	6,981,766.00	0.00%	No

Explanation:
(required if Yes)

2009/10 and subsequent out years do not include deferred revenue and carryover balances.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2008-09)	6,509,480.00		
Budget Year (2009-10)	4,204,987.00	-35.40%	Yes
1st Subsequent Year (2010-11)	3,956,992.00	-5.90%	Yes
2nd Subsequent Year (2011-12)	4,024,373.00	1.70%	No

Explanation:
(required if Yes)

2009/10 and subsequent out years do not include carryover balances.

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

First Prior Year (2008-09)	9,274,033.00		
Budget Year (2009-10)	8,968,676.00	-3.29%	No
1st Subsequent Year (2010-11)	8,828,181.00	-1.57%	No
2nd Subsequent Year (2011-12)	8,985,071.00	1.78%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2008-09)	24,918,622.00		
Budget Year (2009-10)	14,343,454.00	-42.44%	Not Met
1st Subsequent Year (2010-11)	17,763,899.00	23.85%	Not Met
2nd Subsequent Year (2011-12)	17,763,899.00	0.00%	Met

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

First Prior Year (2008-09)	15,783,513.00		
Budget Year (2009-10)	13,173,663.00	-16.54%	Not Met
1st Subsequent Year (2010-11)	12,785,173.00	-2.95%	Met
2nd Subsequent Year (2011-12)	13,009,444.00	1.75%	Met

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

2009/10 and subsequent out years do not include deferred revenue and carryover balances. 2009/10 revenue does include ARRA funds, which are one-time revenues.

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

2009/10 and subsequent out years do not include deferred revenue and carryover balances. 2009/10 has been reduced by the one-time Basic Aid Fair Share Reductions to the Tier III State programs.

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

2009/10 and subsequent out years do not include deferred revenue and carryover balances.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

2009/10 and subsequent out years do not include carryover balances.

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	99,014,396.00			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	99,014,396.00	990,143.96	2,266,381.00	Met

¹ Fund 01, Resource 8150, objects 8900-8999

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

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

Explanation:

(required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2006-07)	Second Prior Year (2007-08)	First Prior Year (2008-09)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	0.00	0.00	0.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	10,734,795.40	11,272,886.83	13,015,697.40
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (effective beginning 2008-09)			(6.91)
d. Available Reserves (Lines 1a through 1c)	10,734,795.40	11,272,886.83	13,015,690.49
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	102,916,270.47	103,606,658.78	104,276,735.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	102,916,270.47	103,606,658.78	104,276,735.00
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	10.4%	10.9%	12.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.5%	3.6%	4.2%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2006-07)	2,154,688.97	74,475,713.48	N/A	Met
Second Prior Year (2007-08)	628,708.22	74,508,260.70	N/A	Met
First Prior Year (2008-09)	290,068.00	78,012,048.00	N/A	Met
Budget Year (2009-10) (Information only)	(810,455.00)	73,757,689.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Adequate reserves have sustained deficit spending in prior years. Steps are being taken to control spending and eliminate deficit spending.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2006-07)	5,652,963.00	6,392,509.53	N/A	Met
Second Prior Year (2007-08)	8,344,983.00	8,344,982.50	0.0%	Met
First Prior Year (2008-09)	8,224,618.00	10,299,289.72	N/A	Met
Budget Year (2009-10) (Information only)	10,589,357.72			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B):	12,068	11,760	11,668
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, F1b1, and F1b2):

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	99,014,396.00	99,754,705.00	101,487,562.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	99,014,396.00	99,754,705.00	101,487,562.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,970,431.88	2,992,641.15	3,044,626.86
6. Reserve Standard - by Amount (\$58,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,970,431.88	2,992,641.15	3,044,626.86

10C. Calculating the District's Budgeted Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3):	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	0.00	0.00	
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	9,778,902.72	10,019,509.00	10,536,218.00
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c)	(6.91)		
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	0.00		
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	2,509,339.68	2,536,339.00	2,636,339.00
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	12,288,235.49	12,555,848.00	13,172,557.00
7. District's Budgeted Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	12.41%	12.59%	12.98%
District's Reserve Standard (Section 10B, Line 7):	2,970,431.88	2,992,641.15	3,044,626.86
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)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2008-09)	(9,144,673.00)			
Budget Year (2009-10)	(8,419,113.00)	(725,560.00)	-7.9%	Met
1st Subsequent Year (2010-11)	(8,781,637.00)	362,524.00	4.3%	Met
2nd Subsequent Year (2011-12)	(8,781,637.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2008-09)	22,500.00			
Budget Year (2009-10)	21,100.00	(1,400.00)	-6.2%	Met
1st Subsequent Year (2010-11)	21,100.00	0.00	0.0%	Met
2nd Subsequent Year (2011-12)	21,100.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2008-09)	39,023.00			
Budget Year (2009-10)	59,000.00	19,977.00	51.2%	Met
1st Subsequent Year (2010-11)	59,000.00	0.00	0.0%	Met
2nd Subsequent Year (2011-12)	59,000.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard 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)

S6. Long-term Commitments

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

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2009
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2009
Special Tax Revenue Bond	33	Special Tax Revenue	Special Tax Revenue 7438/7439	88,205,000

Type of Commitment (continued)	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1,110,000	1,110,000	1,110,000	1,110,000
Other Long-term Commitments (continued):				
Special Tax Revenue Bond	3,868,721	5,740,724	5,738,624	5,738,824
Total Annual Payments:	4,978,721	6,850,724	6,848,624	6,848,824
Has total annual payment increased over prior year (2008-09)?	Yes	Yes	Yes	Yes

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Interest accrual period in the first year of the bond debt service 2008/09 is for 8.5 months, whereas the subsequent years' interest accrual period is for 12 months.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

d. If based on an actuarial valuation, indicate the date of the OPEB valuation

13,005,147.00
13,005,147.00
Actuarial July 2008

5. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)

b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
a.	1,986,722.00	1,986,722.00	1,986,722.00
b.	558,320.00	614,152.00	675,567.00
c.	558,320.00	614,152.00	675,567.00
d.	95	100	105

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

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

No

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

--

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions	558.4	536.9	536.9	536.9

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

If No, complete questions 6 and 7.

Negotiations Settled

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

Dec 13, 2007

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 05, 2007

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

Yes

If Yes, date of budget revision board adoption:

Dec 05, 2007

4. Period covered by the agreement:

Begin Date: Jul 01, 2007

End Date: Jun 30, 2010

5. Salary settlement:

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	No	No

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:

Revenue Limit

Negotiations Not Settled

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

--

7. Amount included for any tentative salary increases

--	--	--

Budget Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

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

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

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:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

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) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-management) FTE positions	347.2	317.3	317.3	317.3

Classified (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
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

185,005

7. Amount included for any tentative salary increases

Budget Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

0

0

0

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

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
2,512,091	2,637,696	2,769,581
100%	100%	100%
5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
79,935	0	0
-26.0%	0.0%	0.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of management, supervisor, and confidential FTE positions	50.1	48.9	48.9	48.9

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Negotiations Settled

2. Salary settlement:

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

66,315

4. Amount included for any tentative salary increases

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

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

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	Yes	Yes	Yes
	429,087	450,541	473,068
	100%	100%	100%
	5.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	Yes	Yes	Yes
	19,811	19,811	19,811
	117.0%	0.0%	0.0%

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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)

A2. The District uses a third-party position control software system that is more robust than the County's system. It does not connect with the County's payroll system, however the vendor is hoping to accomplish that.
A9. New Superintendent effective July 1, 2008.

End of School District Budget Criteria and Standards Review

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: June 24, 2009

BOARD MEETING DATE: June 30, 2009

PREPARED BY: Eric R. Dill, Exec. Director, Business Services
Stephen G. Ma, Assoc. Superintendent, Business

SUBMITTED BY: Ken Noah
Superintendent

SUBJECT: ADOPTION OF PROPOSED 2009-10 ANNUAL
BUDGET, SPECIAL FUNDS

EXECUTIVE SUMMARY

The proposed budgets for all 2009-10 special funds of the district are presented to the Board for public hearing and approval. All special funds are unchanged from the tentative budgets presented to the Board on June 4, 2009, except for Adult Education Fund 11-00 and Deferred Maintenance Fund 14-00.

Assumptions for both Adult Education and Deferred Maintenance have been affected by the Fair Share Proposal agreed to by the legislature to cut categorical funding to Basic Aid districts in proportion to cuts made to Revenue Limit districts up to the level of the Basic Aid districts' Tier III funding. Both Adult Education and Deferred Maintenance are Tier III programs.

Adult Education Fund 11-00

Loss of Tier III funding to Adult Education will result in a \$689,000 reduction in income—approximately 47% of the program's revenue. State income in Adult Education covers GED, high school diploma, and English learner programs.

In order to adopt the budget, reductions needed to be made to both income and expenditures. Our plan is to use the beginning fund balance to offset the loss of revenue, and to further reduce state-funded programs where necessary. The projected ending balance will be zero.

Educational Services and Business Services will work with Adult Education over the summer to help identify specific areas that can be reduced, eliminated, or supported by other funding. Should changes occur to the Fair Share proposal or any other funding related to Adult Education, adjustments will be made to preserve programs where possible.

Deferred Maintenance Fund 14-00

Revenue to the Deferred Maintenance program comes from two sources—state categorical aid and a District match from the General Fund. Under the terms of Tier III funding, the District has the option to waive its local match and is not held to program requirements. With the loss of all Tier III funding under the Fair Share proposal, the state aid allocation will now be eliminated. The General Fund match will also be waived to off-set cuts in other areas. As a result, no contributions will be made to the Deferred Maintenance Fund. This has the effect of lowering General Fund encroachment, however it also results in the loss of all Deferred Maintenance

revenue for 2009-10. Maintenance & Operations has scaled back the number of projects scheduled for 2009-10 and will use the beginning fund balance to support remaining deferred maintenance projects.

Documents included for this agenda item include:

- Special Funds – Overview
A brief description of each fund is included, along with a summary of activity in that fund.
- Special Funds – Balance Summary
Summary spreadsheet for the proposed Special Funds Budget
- Printouts from the Standardized Account Code Structure (SACS)
State requirements dictate certain documents be included as backup to the budget adoption agenda item. Where standards have not been met, explanations have been provided to explain discrepancies.

All special funds for the district are as follows:

Adult Education Fund	(11-00)
Cafeteria Fund	(13-00)
Deferred Maintenance.....	(14-00)
Pupil Transportation Equipment Fund.....	(15-00)
Special Reserve Fund Other than Capital Outlay	(17-42)
Other Building Fund	(21-09)
Capital Facilities Funds	(25-18 & 25-19)
County School Facilities Fund.....	(35-00)
Special Reserve Fund for Capital Outlay Projects	(40-00)
Capital Project Fund (for Mello Roos Projects)	(49-00)
Self Insurance Funds	(67-16 & 67-30)

RECOMMENDATION:

It is recommended that the Board adopt the 2009-10 Proposed Annual Budget for all special funds, as shown in the attached supplements.

FUNDING SOURCE:

All Special Funds

EXHIBIT A

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
Business Division/Finance Department

ITEM 5C

SPECIAL FUNDS - OVERVIEW

Information relative to special funds, other than the General Fund, gives a brief description of the activities of the fund, specific projects, and financial trends.

Adult Education Fund, 11-00

The Adult Education Fund is used to account separately for federal, state, and local revenues related to adult education programs. San Dieguito Adult Education provides a wealth of educational and recreational programs for the community, including high school diploma classes, English as a second language, programs for senior citizens, a host of cultural and personal enrichment courses, and recreation activities. State aid to Adult Education is expected to be eliminated in 2009-10 as part of the Fair Share proposal which reduces categorical funding to Basic Aid districts.

Cafeteria Fund, 13-00

School lunch nutrition standards have caused increased expenses and decreased revenue for the last few years. As a result, menus, staffing and productivity are constantly evaluated to ensure the district is providing wholesome, nutritious meals that are attractive to its customers and can be sold at a reasonable price. The contract with Del Mar Union is in the third year and participation averages 1200 meals per day. Nutrition Services continues to hone its marketing efforts and will further enhance technology to provide faster meal service. Managing the challenges of open campuses and single lunch periods continues.

Deferred Maintenance Fund, 14-00

The two revenue sources for this fund are state and district. Contributions to this program will be eliminated in 2009-10 under the Fair Share proposal. Program requirements are waived until 2012-13. The declining balance is attributable to the district maintaining the aggressive 5 year plan, mostly at the older campuses. In the future, the 5 year plan will be adjusted, while continuing to meet the needs of the district, and maintaining a modest balance in this fund.

Pupil Transportation Equipment Fund, 15-00

This fund was created for the purpose of accounting separately for income and expenses related to the acquisition of pupil transportation equipment. Two special education buses were purchased from this fund in 2008-09.

Special Reserve Other Than Capital Outlay, 17-42

The purpose of this fund is to supplement the opening of new schools and possibly GASB 45 obligations. This fund helped the district meet reserve requirements in 2006-07.

Building Fund, 21-09

This fund is used exclusively to account for one-time income from North City West JPA. The balance will diminish until funds are depleted.

Capital Facilities, 25-18

Used for developer fees generated by agreements before 1987, this is a dwindling resource fund.

Capital Facilities, 25-19

Used for developer fees collected after 1987 and before many of the currently established Mello-Roos districts were formed. The use of these funds are limited to capital expenditures related to enrollment growth.

County School Facilities Fund, 35-00

This fund is used exclusively to account for income from the state for construction of school facilities.

Special Reserve for Capital Projects, 40-00

This fund is being used by the TPHS Foundation for architectural expenses relating to the Visual Performing Arts Center at TPHS, as well as the San Dieguito Academy Foundation for expenses related to the Biotech Lab classroom conversion at SDA. This fund balance will decline until all funds are depleted.

Self-Insurance Fund, 67-16

This fund is used as an escrow account for funds generated as a result of participation in the insurance waiver program for certificated staff. The balance in this fund grows until a distribution is agreed upon between the district and the San Dieguito Faculty Association.

Other Post Employment Benefits Fund, 67-17

This fund is used as an escrow account to fund the annual "pay-as-you-go" amount for Other Post Employment Benefits (OPEB). The General Fund makes contributions to this fund and then premiums are paid from this account. Assets do not count toward the unfunded OPEB liability as the funds are not held in a special trust.

Deductible Insurance Loss Fund, 67-30

This fund is used to pay deductible amounts on insurance claims and to pay for repairs and reimbursements when claims are not made to insurance providers.

EXHIBIT B

San Dieguito Union High School District
Business Services/Finance DepartmentSpecial Funds - Balance Summary
2008-09 Estimated / 2009-10 Proposed

	Adult Ed. Fund 11-00 08-09 Est.	Adult Ed. Fund 11-00 09-10 Prop.		Cafeteria Fund 13-00 08-09 Est.	Cafeteria Fund 13-00 09-10 Prop.		Defer. Maint. Fund 14-00 08-09 Est.	Defer. Maint. Fund 14-00 09-10 Prop.
INCOME	1,614,743	772,266		3,356,684	3,386,312		425,271	-
EXPENDITURES	1,628,353	1,118,434		3,280,111	3,365,895		979,152	625,307
Expenditures (over)/under Revenue	(13,610)	(346,168)		76,573	20,417		(553,881)	(625,307)
FUND BALANCE, RESERVES: Beginning Balance - July 1	381,905	368,295		564,528	641,101		1,232,109	678,228
Ending Balance - June 30 Reserve for economic uncertainty	368,295	22,127		641,101	661,518		678,228	52,921

The Adult Education Fund is used to account separately for federal, state, and local revenues and expenditures for adult education programs.

The Cafeteria Fund is used to account separately for federal, state, and local revenue and expenditures to operate the food service program.

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

EXHIBIT B

**Special Funds - Balance Summary
2008-09 Estimated / 2009-10 Proposed**

	Bus Replacement Fund 15-00 08-09 Est	Bus Replacement Fund 15-00 09-10 Prop.		Sp. Res. w/o Cap. Out. Fund 17-42 08-09 Est	Sp. Res. w/o Cap. Out. Fund 17-42 09-10 Prop.		Building Fund 21-09 08-09 Est	Building Fund 21-09 09-10 Prop.
INCOME	139,023	36,546		96,000	83,000		4,616	8,000
EXPENDITURES	150,040	-		-	-		321,613	40,000
Expenditures (over)/under Revenue	(11,017)	36,546		96,000	83,000		(316,997)	(32,000)
FUND BALANCE, RESERVES: Beginning Balance - July 1	21,911	10,894		2,330,339	2,426,339		363,804	46,807
Ending Balance - June 30 Reserve for economic uncertainty	10,894	47,440		2,426,339	2,509,339		46,807	14,807

Activity in this new fund will be reported at a later date.

The Special Reserve Fund for Other Than Capital Outlay Projects is used primarily to provide for the accumulation of General Fund moneys for general operating purposes. These funds have been reserved for the additional costs associated with opening new school sites.

This Building Fund is used exclusively to account for income for North City West JPA for construction of Canyon Crest Academy.

EXHIBIT B

San Dieguito Union High School District
Business Services/Finance Department

**Special Funds - Balance Summary
2008-09 Estimated / 2009-10 Proposed**

	Cap. Fac. Fund 25-18 08-09 Est.	Cap. Fac. Fund 25-18 09-10 Prop.		Cap. Fac. Fund 25-19 08-09 Est.	Cap. Fac. Fund 25-19 09-10 Prop.		SSF Fund 35-00 08-09 Est.	SSF Fund 35-00 09-10 Prop.
INCOME	91,960	70,000		793,752	600,000		5	7,470,450
EXPENDITURES	853,365	465,599		1,068,896	907,417		103,760	-
Expenditures (over)/under Revenue	(761,405)	(395,599)		(275,144)	(307,417)		(103,755)	7,470,450
FUND BALANCE, RESERVES: Beginning Balance - July 1	1,350,895	589,490		2,448,735	2,173,591		104,632	877
Ending Balance - June 30 Reserve for economic uncertainty	589,490	193,891		2,173,591	1,866,174		877	7,471,327

Fund 25-18 Consists of developer fees generated by agreements entered into prior to 1987.

The use of these funds is restricted to the cost of construction/reconstruction of facilities as a result of student population growth.

Fund 25-19 consists of developer fees generated from the "per square foot fee" that the state authorized beginning in January 1987.

The use of these funds is restricted to the cost of construction/reconstruction of facilities as a result of student population growth.

The County School Facilities Fund is used to receive apportionments from the State School Facilities Fund for new school facility construction, modernization projects, and facility hardship grants.

EXHIBIT B

San Dieguito Union High School District
Business Services/Finance DepartmentSpecial Funds - Balance Summary
2008-09 Estimated / 2009-10 Proposed

	Spec Res Cap Proj Fund 40-00 08-09 Est.	Spec Res Cap Proj Fund 40-00 09-10 Prop.		Self Ins. Fund 67-16 08-09 Est.	Self Ins. Fund 67-16 09-10 Prop.
INCOME	17,523	250		138,000	140,000
EXPENDITURES	18,274	7,937		-	-
Expenditures (over)/under Revenue	(751)	(7,687)		138,000	140,000
FUND BALANCE, RESERVES: Beginning Balance - July 1	8,438	7,687		85,666	223,666
Ending Balance - June 30 Reserve for economic uncertainty	7,687	-		223,666	363,666

The Special Reserve Fund for Capital Outlay Projects is used to separately account for donated funds associated with capital projects.

Insurance Premium Reduction Fund, Fund 67-16, is established as a trust account for amounts not spent on insurance premiums for certificated employees who declined health insurance; these funds will be expended to offset future increases to premiums.

EXHIBIT B

San Dieguito Union High School District
Business Services/Finance DepartmentSpecial Funds - Balance Summary
2008-09 Estimated / 2009-10 Proposed

	OPEB Fund 67-17 08-09 Est.	OPEB Fund 67-17 09-10 Prop.		Deduct. Ins. Loss Fund 67-30 08-09 Est.	Deduct. Ins. Loss Fund 67-30 09-10 Prop.
INCOME	556,530	550,900		4,500	20,000
EXPENDITURES	556,530	550,900		50,000	50,000
Expenditures (over)/under Revenue	-	-		(45,500)	(30,000)
FUND BALANCE, RESERVES: Beginning Balance - July 1	-	-		125,124	79,624
Ending Balance - June 30 Reserve for economic uncertainty	-	-		79,624	49,624

Insurance Premium Reduction Fund, Fund 67-17, is established as a trust account for amounts not spent on insurance premiums for certificated employees who declined health insurance; these funds will be expended to offset future increases to premiums.

Deductible Insurance Loss Fund, Fund 67-30, is established to separate moneys used for the purpose of claims, administrative costs, services, deductible insurance amounts, costs of excess insurance, and other related costs.

2009-2010 Capital Facilities List
Updated 05/11/09

EXHIBIT C

09/10 projects marked with an * are expected to start mid-June 2009.

	Site	Description	Estimated Cost	Budget Number
F/E	EWMS	60 student desks	\$6,000.00	25-18-0000-862-0000-8100-4300-000-004
F/E	EWMS	30 stools for science classrooms	\$1,035.00	25-18-0000-862-0000-8100-4300-000-004
C/F	M&O	CADD drawings	\$5,000.00	25-18-0000-812-0000-8100-5800-001-360
C/F	Transportation	Tire machine replacement	\$8,000.00	25-18-0000-836-0000-8500-6500-004-361
Total 25-18 Capital Facilities Funds			\$20,035.00	

C/F	CCA	Directional Sign in front of school	\$4,000.00	25-19-0000-852-0000-8100-4400-000-362
C/F	CVMS	Convert classroom to science classroom*	\$60,000.00	25-19-0000-853-0000-8500-6200-002-363
C/F	CVMS	Shade structure in quad area w/2 additional lunch lines*	\$40,000.00	25-19-0000-853-0000-8100-5600-001-364
C/F	DNO	Install air conditioning in health office	\$13,000.00	25-19-0000-819-0000-8100-5600-001-365
F/E	DNO	Storage for Smart Lab	\$2,000.00	25-19-0000-819-0000-8100-5600-001-366
C/F	EWMS	Add shade structure around food service/lunch area*	\$100,000.00	25-19-0000-808-0000-8500-6170-000-367
C/F	M&O	Chariot floor scrubber	\$12,852.00	25-19-0000-812-0000-8500-6400-000-368
C/F	M&O	Heavy equipment transport	\$12,000.00	25-19-0000-812-0000-8500-6400-000-369
C/F	M&O	Pressure washer/trailer	\$12,000.00	25-19-0000-812-0000-8500-6400-000-370
C/F	OCMS	Refurbish staff restrooms in building A	\$10,000.00	25-19-0000-807-0000-8100-5600-001-371
C/F	Purch & Warehouse	New windows	\$6,500.00	25-19-0000-829-0000-8100-5600-001-372
C/F	SDA	Construct S.E. quad*	\$400,000.00	25-19-0000-806-0000-8500-6170-000-373
C/F	SDA -- from 0809	Reclaimed water project (baseball outfield)*	\$15,000.00	25-19-0000-806-0000-8100-5600-001-356
C/F	SDA	Replace gym lighting	\$20,000.00	25-19-0000-806-0000-8100-5600-001-374
C/F	SDA	Bio Tech lab phase II	\$150,000.00	25-19-0000-806-0000-8500-6200-002-375
C/F	SDA	Fix drainage along Melba	\$10,000.00	25-19-0000-806-0000-8100-5600-001-376
C/F	EWMS	Entryway ADA improvements & landscaping *	\$40,000.00	25-19-0000-808-0000-8500-6170-000-377
C/F	Sunset	Off-site improvements*	\$65,000.00	25-19-0000-805-0000-8500-6170-000-378
Total 25-19 Capital Facilities Funds			\$972,352.00	

C/F	LCC	Repair gym roof	\$20,000.00	21-09-0000-000-0000-8100-5600-003-379
C/F	TPHS	Campus beautification - remove wall	\$20,000.00	21-09-0000-000-0000-8100-5600-001-380
Total 21-09 Other Building Funds			\$40,000.00	

Safety	CCA	Add Outside Stairway at Admin to Upper Pad*	\$45,000.00	IDEA Fed Stimulus
Safety	TPHS	Student Drop Off/Special Ed Pick-Up Areas*	\$40,000.00	IDEA Fed Stimulus
C/F	Transportation	Prior Year Bus (2) Replacement - Fund 25-18	\$100,000.00	IDEA Fed Stimulus
C/F	Transportation	Bus replacement	\$400,000.00	IDEA Fed Stimulus
C/F	Sunset	Off-site improvements*	\$60,000.00	IDEA Fed Stimulus
C/F	EWMS	Entryway ADA improvements & landscaping*	\$60,000.00	IDEA Fed Stimulus
Total IDEA Fed Stimulus Funds			\$705,000.00	

Safety	SDA	Room 61 - Remove Asbestos	\$10,000.00	Safety
Safety	CCA	Add Drains to Pole Vault Area	\$5,000.00	Safety
Safety	District Wide	Alarms on Fume Hoods (9 units)	\$5,000.00	Safety
Safety	EWMS	Add Ventilation to Selected North Facing Rooms	\$13,000.00	Safety
Total Safety Funds			\$33,000.00	

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

San Dieguito Union High
San Diego County

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	209,990.00	193,766.00	-7.7%
3) Other State Revenue		8300-8599	785,753.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	619,000.00	578,500.00	-6.5%
5) TOTAL, REVENUES			1,614,743.00	772,266.00	-52.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	592,540.00	297,985.00	-49.7%
2) Classified Salaries		2000-2999	396,950.00	382,976.00	-3.5%
3) Employee Benefits		3000-3999	216,873.00	189,863.00	-12.5%
4) Books and Supplies		4000-4999	80,528.00	21,903.00	-72.8%
5) Services and Other Operating Expenditures		5000-5999	208,053.00	148,814.00	-28.5%
6) Capital Outlay		6000-6999	2.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	63,163.00	28,893.00	-54.3%
9) TOTAL, EXPENDITURES			1,558,109.00	1,070,434.00	-31.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,634.00	(298,168.00)	-626.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	86,977.00	48,000.00	-44.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(86,977.00)	(48,000.00)	-44.8%

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

San Dieguito Union High
San Diego County

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(30,343.00)	(346,168.00)	1040.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	405,405.97	351,562.97	-13.3%
b) Audit Adjustments		9793	(23,500.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			381,905.97	351,562.97	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			381,905.97	351,562.97	-7.9%
2) Ending Balance, June 30 (E + F1e)			351,562.97	5,394.97	-98.5%
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			351,562.97		
d) Unappropriated Amount				5,394.97	

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

San Dieguito Union High
San Diego County

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

San Dieguito Union High
San Diego County

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	209,990.00	193,766.00	-7.7%
TOTAL, FEDERAL REVENUE			209,990.00	193,766.00	-7.7%
OTHER STATE REVENUE					
Other State Apportionments Adult Education Current Year	6390	8311	766,753.00	0.00	-100.0%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	19,000.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			785,753.00	0.00	-100.0%

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

San Dieguito Union High
San Diego County

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	610,500.00	570,500.00	-6.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	500.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			619,000.00	578,500.00	-6.5%
TOTAL, REVENUES			1,614,743.00	772,266.00	-52.2%

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

San Dieguito Union High
San Diego County

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	368,415.00	69,042.00	-81.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	224,125.00	228,943.00	2.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			592,540.00	297,985.00	-49.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	198,950.00	171,176.00	-14.0%
Other Classified Salaries		2900	198,000.00	211,800.00	7.0%
TOTAL, CLASSIFIED SALARIES			396,950.00	382,976.00	-3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	38,178.00	37,712.00	-1.2%
PERS		3201-3202	45,309.00	43,583.00	-3.8%
OASDI/Medicare/Alternative		3301-3302	40,032.00	38,292.00	-4.3%
Health and Welfare Benefits		3401-3402	5,993.00	5,854.00	-2.3%
Unemployment Insurance		3501-3502	2,928.00	2,801.00	-4.3%
Workers' Compensation		3601-3602	16,244.00	13,168.00	-18.9%
OPEB, Allocated		3701-3702	3,782.00	3,642.00	-3.7%
OPEB, Active Employees		3751-3752	1,761.00	1,761.00	0.0%
PERS Reduction		3801-3802	18,103.00	0.00	-100.0%
Other Employee Benefits		3901-3902	44,543.00	43,050.00	-3.4%
TOTAL, EMPLOYEE BENEFITS			216,873.00	189,863.00	-12.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	932.00	3,000.00	221.9%
Books and Other Reference Materials		4200	6,000.00	0.00	-100.0%
Materials and Supplies		4300	62,342.00	16,903.00	-72.9%
Noncapitalized Equipment		4400	11,254.00	2,000.00	-82.2%
TOTAL, BOOKS AND SUPPLIES			80,528.00	21,903.00	-72.8%

San Dieguito Union High
San Diego County

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,821.00	2,100.00	-25.6%
Dues and Memberships		5300	550.00	1,000.00	81.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,778.00	4,664.00	-86.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	121,806.00	100,050.00	-17.9%
Communications		5900	48,098.00	41,000.00	-14.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			208,053.00	148,814.00	-28.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	2.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			2.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

San Dieguito Union High
San Diego County

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	63,163.00	28,893.00	-54.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			63,163.00	28,893.00	-54.3%
TOTAL, EXPENDITURES			1,558,109.00	1,070,434.00	-31.3%

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

San Dieguito Union High
San Diego County

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	86,977.00	48,000.00	-44.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			86,977.00	48,000.00	-44.8%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(86,977.00)	(48,000.00)	-44.8%

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

San Dieguito Union High
San Diego County

ITEM 5C
37 68346 0000000
Form 13

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	339,542.00	339,542.00	0.0%
3) Other State Revenue		8300-8599	27,719.00	31,991.00	15.4%
4) Other Local Revenue		8600-8799	2,989,423.00	3,014,779.00	0.8%
5) TOTAL, REVENUES			3,356,684.00	3,386,312.00	0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,324,826.00	1,299,840.00	-1.9%
3) Employee Benefits		3000-3999	481,564.00	474,079.00	-1.6%
4) Books and Supplies		4000-4999	1,252,798.00	1,343,148.00	7.2%
5) Services and Other Operating Expenditures		5000-5999	51,207.00	38,786.00	-24.3%
6) Capital Outlay		6000-6999	14,711.00	36,000.00	144.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	155,005.00	161,778.00	4.4%
9) TOTAL, EXPENDITURES			3,280,111.00	3,353,631.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			76,573.00	32,681.00	-57.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

San Dieguito Union High
San Diego County

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			76,573.00	32,681.00	-57.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	564,528.39	641,101.39	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			564,528.39	641,101.39	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			564,528.39	641,101.39	13.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	641,101.39	673,782.39	

San Dieguito Union High
San Diego County

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

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Form 13

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

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 13

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	339,542.00	339,542.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			339,542.00	339,542.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	27,719.00	31,991.00	15.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			27,719.00	31,991.00	15.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,885,197.00	2,915,553.00	1.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,356.00	12,356.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	91,870.00	86,870.00	-5.4%
TOTAL, OTHER LOCAL REVENUE			2,989,423.00	3,014,779.00	0.8%
TOTAL, REVENUES			3,356,684.00	3,386,312.00	0.9%

San Dieguito Union High
San Diego County

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	830,560.00	812,956.00	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	414,021.00	432,524.00	4.5%
Clerical, Technical and Office Salaries		2400	80,245.00	54,360.00	-32.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,324,826.00	1,299,840.00	-1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	92,670.00	89,797.00	-3.1%
OASDI/Medicare/Alternative		3301-3302	100,278.00	99,438.00	-0.8%
Health and Welfare Benefits		3401-3402	13,432.00	13,762.00	2.5%
Unemployment Insurance		3501-3502	3,934.00	3,899.00	-0.9%
Workers' Compensation		3601-3602	21,812.00	18,327.00	-16.0%
OPEB, Allocated		3701-3702	5,112.00	5,068.00	-0.9%
OPEB, Active Employees		3751-3752	7,776.00	7,776.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	236,550.00	236,012.00	-0.2%
TOTAL, EMPLOYEE BENEFITS			481,564.00	474,079.00	-1.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,500.00	10.0%
Noncapitalized Equipment		4400	4,800.00	32,500.00	577.1%
Food		4700	1,242,998.00	1,305,148.00	5.0%
TOTAL, BOOKS AND SUPPLIES			1,252,798.00	1,343,148.00	7.2%

San Dieguito Union High
San Diego County

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

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Form 13

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	0.0%
Dues and Memberships		5300	430.00	500.00	16.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,700.00	7,400.00	-68.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,886.00	1,886.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,191.00	20,900.00	3.5%
Communications		5900	0.00	3,100.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,207.00	38,786.00	-24.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	14,711.00	36,000.00	144.7%
TOTAL, CAPITAL OUTLAY			14,711.00	36,000.00	144.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	155,005.00	161,778.00	4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			155,005.00	161,778.00	4.4%
TOTAL, EXPENDITURES			3,280,111.00	3,353,631.00	2.2%

San Dieguito Union High
San Diego County

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

San Dieguito Union High
San Diego County

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	415,471.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,800.00	0.00	-100.0%
5) TOTAL, REVENUES			425,271.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	300,445.00	325,307.00	8.3%
6) Capital Outlay		6000-6999	678,707.00	300,000.00	-55.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			979,152.00	625,307.00	-36.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(553,881.00)	(625,307.00)	12.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

San Dieguito Union High
San Diego County

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(553,881.00)	(625,307.00)	12.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,232,109.25	678,228.25	-45.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,232,109.25	678,228.25	-45.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,232,109.25	678,228.25	-45.0%
2) Ending Balance, June 30 (E + F1e)			678,228.25	52,921.25	-92.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			678,228.25		
d) Unappropriated Amount				52,921.25	

San Dieguito Union High
San Diego County

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

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

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

San Dieguito Union High
San Diego County

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	415,471.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			415,471.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,800.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,800.00	0.00	-100.0%
TOTAL, REVENUES			425,271.00	0.00	-100.0%

San Dieguito Union High
San Diego County

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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

San Dieguito Union High
San Diego County

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	300,445.00	325,307.00	8.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			300,445.00	325,307.00	8.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	678,707.00	300,000.00	-55.8%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			678,707.00	300,000.00	-55.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			979,152.00	625,307.00	-36.1%

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

San Dieguito Union High
San Diego County

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 15

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,040.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,040.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(50,040.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	39,023.00	39,000.00	-0.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			39,023.00	39,000.00	-0.1%

San Dieguito Union High
San Diego County

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(11,017.00)	39,000.00	-454.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,911.84	10,894.84	-50.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,911.84	10,894.84	-50.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,911.84	10,894.84	-50.3%
2) Ending Balance, June 30 (E + F1e)			10,894.84	49,894.84	358.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			10,894.84		
d) Unappropriated Amount				49,894.84	

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 15

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

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 15

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

San Dieguito Union High
San Diego County

37 68346 0000000
Form 15

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

San Dieguito Union High
San Diego County

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	50,040.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,040.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			50,040.00	0.00	-100.0%

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 15

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	39,023.00	39,000.00	-0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			39,023.00	39,000.00	-0.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			39,023.00	39,000.00	-0.1%

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 17

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	96,000.00	83,000.00	-13.5%
5) TOTAL, REVENUES			96,000.00	83,000.00	-13.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			96,000.00	83,000.00	-13.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 17

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			96,000.00	83,000.00	-13.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,330,339.68	2,426,339.68	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,330,339.68	2,426,339.68	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,330,339.68	2,426,339.68	4.1%
2) Ending Balance, June 30 (E + F1e)			2,426,339.68	2,509,339.68	3.4%
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			2,426,339.68		
d) Unappropriated Amount				2,509,339.68	

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 17

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

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 17

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	96,000.00	83,000.00	-13.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			96,000.00	83,000.00	-13.5%
TOTAL, REVENUES			96,000.00	83,000.00	-13.5%

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 17

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 21

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,616.00	8,000.00	73.3%
5) TOTAL, REVENUES			4,616.00	8,000.00	73.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	40,000.00	New
6) Capital Outlay		6000-6999	321,613.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			321,613.00	40,000.00	-87.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(316,997.00)	(32,000.00)	-89.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

San Dieguito Union High
San Diego County

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(316,997.00)	(32,000.00)	-89.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	363,804.62	46,807.62	-87.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			363,804.62	46,807.62	-87.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			363,804.62	46,807.62	-87.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	46,807.62	14,807.62	

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

San Dieguito Union High
San Diego County

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Form 21

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

July 1 Budget (Single Adoption)
Building Fund
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Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,616.00	8,000.00	73.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,616.00	8,000.00	73.3%
TOTAL, REVENUES			4,616.00	8,000.00	73.3%

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

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San Diego County

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Form 21

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	40,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

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

San Dieguito Union High
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Form 21

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	40,000.00	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	312,373.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	9,240.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			321,613.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			321,613.00	40,000.00	-87.6%

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

San Dieguito Union High
San Diego County

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Form 21

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

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

San Dieguito Union High
San Diego County

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Form 21

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

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

San Dieguito Union High
San Diego County

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Form 25

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	835,712.00	622,000.00	-25.6%
5) TOTAL, REVENUES			835,712.00	622,000.00	-25.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	344,012.00	334,454.00	-2.8%
3) Employee Benefits		3000-3999	113,557.00	99,003.00	-12.8%
4) Books and Supplies		4000-4999	33,481.00	11,035.00	-67.0%
5) Services and Other Operating Expenditures		5000-5999	382,211.00	151,500.00	-60.4%
6) Capital Outlay		6000-6999	1,059,733.00	754,852.00	-28.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,932,994.00	1,350,844.00	-30.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,097,282.00)	(728,844.00)	-33.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	48,000.00	-4.0%
b) Transfers Out		7600-7629	22,500.00	20,100.00	-10.7%
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			27,500.00	27,900.00	1.5%

San Dieguito Union High
San Diego County

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

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Form 25

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,069,782.00)	(700,944.00)	-34.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,799,630.39	2,729,848.39	-28.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,799,630.39	2,729,848.39	-28.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,799,630.39	2,729,848.39	-28.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	2,729,848.39	2,028,904.39	

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

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Form 25

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

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

San Dieguito Union High
San Diego County

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Form 25

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	70,712.00	34,700.00	-50.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	765,000.00	587,300.00	-23.2%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			835,712.00	622,000.00	-25.6%
TOTAL, REVENUES			835,712.00	622,000.00	-25.6%

San Dieguito Union High
San Diego County

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

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Form 25

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	276,848.00	264,375.00	-4.5%
Clerical, Technical and Office Salaries		2400	67,164.00	70,079.00	4.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			344,012.00	334,454.00	-2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	32,441.00	31,439.00	-3.1%
OASDI/Medicare/Alternative		3301-3302	26,317.00	25,586.00	-2.8%
Health and Welfare Benefits		3401-3402	3,831.00	3,617.00	-5.6%
Unemployment Insurance		3501-3502	1,032.00	1,004.00	-2.7%
Workers' Compensation		3601-3602	5,725.00	4,716.00	-17.6%
OPEB, Allocated		3701-3702	1,341.00	1,304.00	-2.8%
OPEB, Active Employees		3751-3752	1,253.00	1,253.00	0.0%
PERS Reduction		3801-3802	12,351.00	0.00	-100.0%
Other Employee Benefits		3901-3902	29,266.00	30,084.00	2.8%
TOTAL, EMPLOYEE BENEFITS			113,557.00	99,003.00	-12.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	33,481.00	7,035.00	-79.0%
Noncapitalized Equipment		4400	0.00	4,000.00	New
TOTAL, BOOKS AND SUPPLIES			33,481.00	11,035.00	-67.0%

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

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Form 25

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	246,366.00	146,500.00	-40.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	135,845.00	5,000.00	-96.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			382,211.00	151,500.00	-60.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	583,020.00	500,000.00	-14.2%
Buildings and Improvements of Buildings		6200	166,179.00	210,000.00	26.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	51,002.00	36,852.00	-27.7%
Equipment Replacement		6500	259,532.00	8,000.00	-96.9%
TOTAL, CAPITAL OUTLAY			1,059,733.00	754,852.00	-28.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,932,994.00	1,350,844.00	-30.1%

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

San Dieguito Union High
San Diego County

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Form 25

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	50,000.00	48,000.00	-4.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	48,000.00	-4.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	22,500.00	20,100.00	-10.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			22,500.00	20,100.00	-10.7%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			27,500.00	27,900.00	1.5%

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 35

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	7,406,750.00	New
4) Other Local Revenue		8600-8799	5.00	63,700.00	1273900.0%
5) TOTAL, REVENUES			5.00	7,470,450.00	149408900.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	103,760.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			103,760.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(103,755.00)	7,470,450.00	-7300.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

San Dieguito Union High
San Diego County

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(103,755.00)	7,470,450.00	-7300.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	104,632.78	877.78	-99.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			104,632.78	877.78	-99.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,632.78	877.78	-99.2%
2) Ending Balance, June 30 (E + F1e)			877.78	7,471,327.78	851061.8%
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	877.78		
d) Unappropriated Amount				7,471,327.78	

San Dieguito Union High
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July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

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Form 35

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

San Dieguito Union High
San Diego County

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

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Form 35

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	7,406,750.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	7,406,750.00	New
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5.00	63,700.00	1273900.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5.00	63,700.00	1273900.0%
TOTAL, REVENUES			5.00	7,470,450.00	149408900.0%

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

San Dieguito Union High
San Diego County

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Form 35

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 35

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	103,760.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			103,760.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			103,760.00	0.00	-100.0%

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San Diego County

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

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Form 35

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

San Dieguito Union High
San Diego County

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

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Form 35

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 40

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,523.00	250.00	-98.6%
5) TOTAL, REVENUES			17,523.00	250.00	-98.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	18,274.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,274.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(751.00)	250.00	-133.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 40

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(751.00)	250.00	-133.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,438.02	7,687.02	-8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,438.02	7,687.02	-8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,438.02	7,687.02	-8.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	7,687.02	7,937.02	

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 40

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

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 40

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23.00	250.00	987.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17,500.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,523.00	250.00	-98.6%
TOTAL, REVENUES			17,523.00	250.00	-98.6%

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Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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Form 40

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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San Diego County

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	18,274.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,274.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			18,274.00	0.00	-100.0%

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 40

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 40

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

San Dieguito Union High
San Diego County

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

37 68346 0000000
Form 49

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,950,009.00	6,042,108.00	1.5%
5) TOTAL, REVENUES			5,950,009.00	6,042,108.00	1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	369,741.00	377,135.00	2.0%
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	68,838.00	70,215.00	2.0%
6) Capital Outlay		6000-6999	0.00	2,500,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,772,931.00	5,740,724.00	52.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,211,510.00	8,688,074.00	106.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,738,499.00	(2,645,966.00)	-252.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

San Dieguito Union High
San Diego County

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

37 68346 0000000
Form 49

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,738,499.00	(2,645,966.00)	-252.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,011,288.58	6,749,787.58	34.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,011,288.58	6,749,787.58	34.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,011,288.58	6,749,787.58	34.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	6,749,787.58	4,103,821.58	

San Dieguito Union High
San Diego County

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

37 68346 0000000
Form 49

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

San Dieguito Union High
San Diego County

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

37 68346 0000000
Form 49

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	5,869,181.00	6,017,108.00	2.5%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	80,828.00	25,000.00	-69.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,950,009.00	6,042,108.00	1.5%
TOTAL, REVENUES			5,950,009.00	6,042,108.00	1.5%

San Dieguito Union High
San Diego County

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

37 68346 0000000
Form 49

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	369,741.00	377,135.00	2.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			369,741.00	377,135.00	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

San Dieguito Union High
San Diego County

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

37 68346 0000000
Form 49

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	68,838.00	70,215.00	2.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			68,838.00	70,215.00	2.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,500,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	2,500,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	2,847,931.00	4,095,724.00	43.8%
Other Debt Service - Principal		7439	925,000.00	1,645,000.00	77.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,772,931.00	5,740,724.00	52.2%
TOTAL, EXPENDITURES			4,211,510.00	8,688,074.00	106.3%

San Dieguito Union High
San Diego County

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

37 68346 0000000
Form 49

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

San Dieguito Union High
San Diego County

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

37 68346 0000000
Form 49

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

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

San Dieguito Union High
San Diego County

37 68346 0000000
Form 67

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	699,030.00	140,000.00	-80.0%
5) TOTAL, REVENUES			699,030.00	140,000.00	-80.0%
B. EXPENSES					
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	556,530.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	50,000.00	50,000.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			606,530.00	50,000.00	-91.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			92,500.00	90,000.00	-2.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	20,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	20,000.00	New

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 67

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			92,500.00	110,000.00	18.9%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	210,790.89	303,290.89	43.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			210,790.89	303,290.89	43.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			210,790.89	303,290.89	43.9%
2) Ending Net Assets, June 30 (E + F1e)					
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	303,290.89		
d) Unappropriated Amount					
				413,290.89	

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 67

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL ASSETS			0.00		

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

San Dieguito Union High
San Diego County

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Form 67

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			0.00		
I. NET ASSETS					
Net Assets, June 30 (G10 - H7)			0.00		

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Form 67

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	556,530.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	138,000.00	140,000.00	1.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			699,030.00	140,000.00	-80.0%
TOTAL, REVENUES			699,030.00	140,000.00	-80.0%

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Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	556,530.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			556,530.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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July 1 Budget (Single Adoption)
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Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	50,000.00	50,000.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			50,000.00	50,000.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			606,530.00	50,000.00	-91.8%

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Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	20,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	20,000.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	20,000.00	New