



KATHLEEN CONNELL
Controller of the State of California

March 22, 2002

**To the Citizens, Governor, and Members
of the Legislature of the State of California:**

I am pleased to submit the 50th edition of the *School Districts Annual Report* for the 1998-99 fiscal year. These records are published to assist governmental and private organizations in managing and planning for the state's 984 school districts. I trust that parents, educators, and taxpayers who work to improve the condition of our state's education system will find this information helpful.

Clearly, California's future depends upon a strengthening of our public school system. It is imperative that the tax dollars invested in education are managed with the utmost care. The information provided in this report is intended to facilitate informed decision making that promotes the best interests of California's children.

California continues to spend more on education. School districts' expenditures increased 7% for the 1998-99 fiscal year, following the previous year's 13% increase. We must also continue to review those expenditures to ensure that the resources provided are being spent prudently, and in the best interests of California's students. Knowing that today's students will be tomorrow's workforce, Californians must make the necessary decisions to appropriately invest in the education of our children.

The accounting and reporting procedures utilized in preparing this report are in accordance with the standards set by the *California School Accounting Manual*. The data cover the 1998-99 fiscal year and include figures for elementary, high school, and unified school districts, as well as county offices of education and joint powers agencies.

I would like to thank the officials who reported this data at the local level, as well as the California Department of Education, which collected it and made it available for this report, and my staff, whose hard work made this report possible.

Sincerely,

A handwritten signature in black ink that reads "Kathleen Connell". The signature is written in a cursive style with a large initial 'K'.

KATHLEEN CONNELL
California State Controller

Contents

INTRODUCTION	iii
Five-Year Trends	v
Revenues and Expenditures	vii

FINANCIAL SECTION

Summary of Funds

Table 1. School District Funds.....	1
Table 1A. School District Funds – Funds Charged to the General Fund	21
Table 2. County Offices of Education	24
Table 2A. County Offices of Education – Funds Charged to the County School Service Fund	42
Table 3. Joint Powers Agencies	45
Table 3A. Joint Powers Agencies – Funds Charged to the General Fund.....	53

General Information

Table 4. County Offices of Education	55
Table 5. Elementary Districts.....	57
Table 6. High School Districts.....	74
Table 7. Unified Districts.....	80
Table 8. Joint Powers Agencies	92
Table 9. Common Administration	95

Appropriations Limit

Table 10. Appropriations Limit – By County and District	96
---	----

SUPPLEMENTAL INFORMATION

Data Source, Data Requests.....	127
California State Controller’s Office Publication List	141
Acknowledgements.....	142

Introduction

This publication presents the financial transactions of California's school districts, county offices of education (COEs), and joint powers agencies (JPAs) as required by Government Code Section 12463. Government Code Section 53892.1 requires these agencies to furnish annual attendance and financial reports to the California Department of Education (CDE). The CDE then provides the information to the California State Controller's Office.

Classifications of revenues and expenditures are in accordance with the account classifications prescribed in the *California School Accounting Manual*, 1997 Edition (ISBN 0-8011-1376-8). The differences between ending fund balances and the subsequent year's beginning fund balances are attributable to prior year audit adjustments and restatement of beginning fund balances. Material variances in financing sources, uses, and capital outlay may occur from year to year, primarily due to nonrecurring activities.

Statewide revenues and expenditures are presented exclusive of interagency and interfund transfers in this introduction. This is done to avoid duplicate reporting of revenues and expenditures, which would result in overstating statewide totals. Summarized financial information is listed by fund in Tables 1, 2, and 3.

Tables 1A, 2A, and 3A are included in this publication to disclose the transactions of the Self-Insurance, Warehouse Revolving, and Retiree Benefits funds. These transactions are also accounted for in the General Fund; they are excluded from the statewide summaries in this introduction to avoid duplicative reporting.

General information for each school district, COE, and JPA is presented in Tables 4 through 9. General information includes average daily attendance, general obligation bond debt, total revenues, total expenditures, and ending General Fund balances, where applicable. The General Fund is the primary operating fund and accounts for all financial resources except those required to be accounted for in a specific fund. No general obligation bond debt is reported by COEs or JPAs. Average daily attendance is not applicable to JPAs. The appropriations limit and appropriations subject to the limit are presented in Table 10.

School Districts

This report contains financial information for the 1998-99 fiscal year submitted by all 984 school districts. This total consists of 567 elementary school districts, 88 high school districts, 324 unified school districts, and five common administration school districts. Summary data for school districts' funds are presented in Tables 1 and 1A. General information for each school district is presented in Tables 5 through 7, and includes average daily attendance, general obligation bond debt, total revenues, total expenditures, and ending General Fund balances.

County Offices of Education

In addition to the many requirements involved in administering schools within their jurisdiction, county superintendents of schools are also responsible for maintaining a balanced budget of their schools' funds. Summary information for the funds of all 58 COEs may be found in Tables 2 and 2A. General information relating to each COE is presented in Table 4 and includes average daily attendance, total revenues, total expenditures, and ending General Fund (County School Service Fund) balances.

Joint Powers Agencies

The Joint Powers Act allows school districts to exercise existing powers by cooperative action. Section 41023 of the Education Code requires COEs and those JPAs consisting solely of school districts to file financial statements with the CDE. The JPAs are subject to the same standards as school districts and COEs. The information contained in this report includes revenues and expenditures for activities such as the operation of regional occupational centers and programs, special education programs, and pupil transportation services, as well as other cooperative services.

Summary information for 53 JPAs may be found in Tables 3 and 3A. General information relating to each JPA is presented in Table 8 and includes total revenues, total expenditures, and ending General Fund balances.

Average Daily Attendance

The average daily attendance (ADA) is a significant factor in the models used to allocate funds within California's education system. The average daily attendance by school district type, excluding classes for adults, is shown in Figure 1 for the 1998-99 and 1997-98 fiscal years.

Figure 1

Average Daily Attendance

School District Type	1998-99	1997-98	Percentage Increase (Decrease)
Unified.....	3,906,857	3,931,719	(0.63) %
Elementary.....	1,112,611	1,153,175	(3.52)
High School.....	476,986	490,345	(2.72)
Common Administration.....	81,340	89,151	(8.76)
Total	5,577,794	5,664,390	(1.53)

Five-Year Trends

During the 1998-99 fiscal year, in the aggregate, school districts and COEs expended less than total revenues, building a positive reserve, whereas JPAs expended significantly more than their revenues, making up the difference through interagency transfers. Total revenues amounted to \$42.7 billion, an increase of 7.45% over the 1997-98 fiscal year. Expenditures totaled \$40.7 billion, an increase of 7.49% over the previous fiscal year.

Revenues and Expenditures

Figures 2 and 3 represent a five-year comparison of the total revenues and expenditures reported by school districts, COEs, and JPAs. Figure 4 displays the trend over the past five fiscal years.

Figure 2

Five-Year Revenue Trend

(Amounts in thousands)

Fiscal Year	School Districts	COEs	JPAs	Total	Percentage Increase (Decrease)
1994-95*	\$ 27,258,430	\$ 1,866,878	\$ 54,315	\$ 29,179,623	(0.08) %
1995-96*	28,978,659	1,890,813	52,657	30,922,129	5.97
1996-97**	33,288,819	2,047,948	60,396	35,397,163	14.47
1997-98	37,399,157	2,232,345	71,061	39,702,563	12.16
1998-99	39,854,586	2,733,414	71,214	42,659,214	7.45

* Amounts have been adjusted to include enterprise and other funds not published in prior years.

** The increase is attributed to increases of state revenues, funded ADA, and accrual of revenues.

Figure 3

Five-Year Expenditure Trend

(Amounts in thousands)

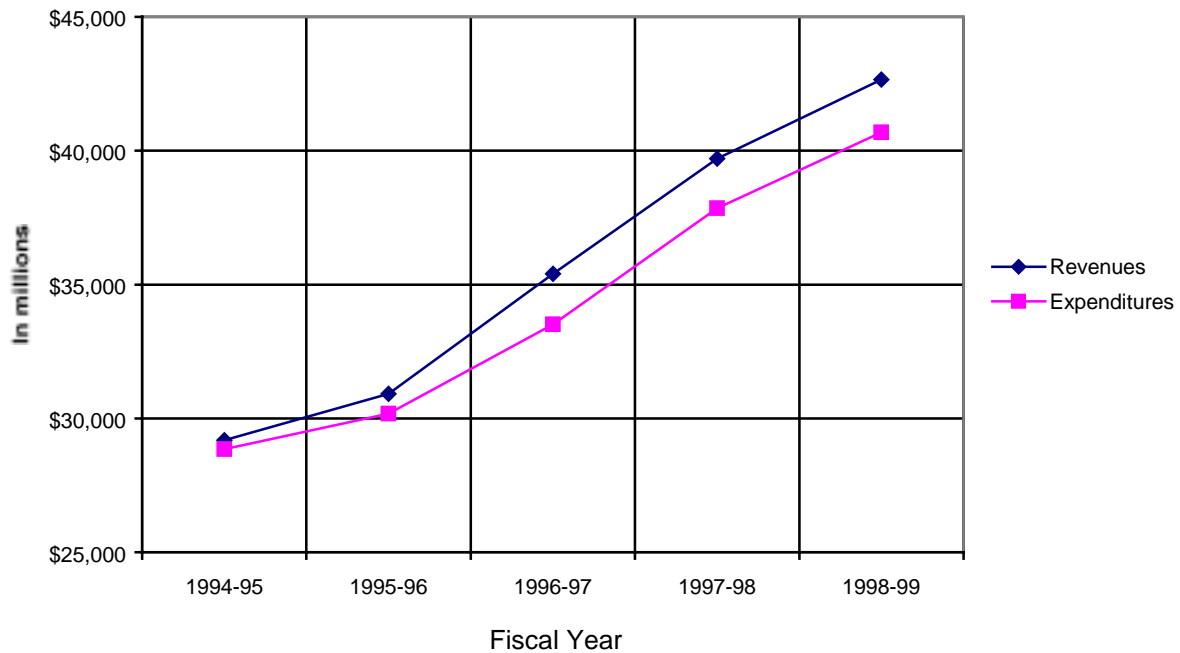
Fiscal Year	School Districts	COEs	JPAs	Total	Percentage Increase
1994-95*	\$ 26,946,670	\$ 1,750,721	\$ 147,331	\$ 28,844,722	1.00 %
1995-96*	28,250,355	1,774,362	151,770	30,176,487	4.62
1996-97	31,408,690	1,946,519	160,712	33,515,921	11.07
1997-98	35,587,351	2,077,153	181,583	37,846,087	12.92
1998-99	38,179,501	2,321,532	179,212	40,680,245	7.49

* Amounts have been adjusted to include enterprise and other funds not published in prior years.

Figure 4

Five-Year Revenue and Expenditure Trend

(Amounts in millions)



Appropriations Limit

In November of 1979, California voters passed Proposition 4, known as the “Gann Limit,” which added Article XIII B to the State Constitution. Article XIII B was designed to limit the spending of local governments, including school districts. As a result, each school district, unless otherwise exempted, is required to compute a 1978-79 “base year” appropriations limit. Once the base year is calculated, the appropriation limit of each subsequent year is computed using the previous year’s limit, factoring in changes in the cost of living, population growth, and other adjustments.

Neither Article XIII B nor subsequent legislation assigned any state or local agency responsibility for assuring compliance with the mandates. In 1987 Senate Bill 813, Chapter 1025, added the requirement that the appropriations limit and the total annual appropriations subject to the limit for each school district and COE be included in the California State Controller's report.

During the 1998-99 fiscal year, the Gann appropriations limit exceeded the annual appropriations subject to the limit by \$1.7 billion. This is attributable to the appropriations limit increasing at a higher rate than tax proceeds appropriated for education purposes. The past five years are summarized in Figure 5. Appropriation limits for each school district are presented in Table 10.

Figure 5**Appropriations Limit Five-Year Trend**

(Amounts in thousands)

Fiscal Year	Appropriations Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
1994-95.....	\$ 17,927,584	\$ 16,642,451	\$ 1,285,133
1995-96.....	18,985,754	17,738,919	1,246,835
1996-97.....	20,506,378	19,079,217	1,427,161
1997-98.....	21,821,170	20,470,410	1,350,760
1998-99.....	23,333,062	21,622,416	1,710,646

General Obligation Bond Debt

At the end of the 1998-99 fiscal year, school districts reported general obligation bond debt amounting to \$6.8 billion, an increase of 32.6% over the previous fiscal year. See Figure 6 for a five-year comparison. Tables 5, 6, 7, and 9 present general obligation bond debt for each school district.

Figure 6**General Obligation Bond Debt Five-Year Trend**

School Districts by District Type

(Amounts in thousands)

Fiscal Year	Elementary	High School	Unified	Common Administration	Total
1994-95.....	\$ 593,522	\$ 237,170	\$ 1,407,179	\$ 134,475	\$ 2,372,346
1995-96.....	731,688	296,251	1,582,168	170,452	2,780,559
1996-97.....	965,825	449,836	2,177,543	180,711	3,773,915
1997-98.....	1,149,181	544,995	3,263,052	196,750	5,153,978
1998-99.....	1,515,434	601,794	4,526,449	189,663	6,833,340

Revenues and Expenditures

Figure 7 summarizes combined revenues and expenditures for school districts, COEs, and JPAs. The schedules provide a side-by-side comparison of revenues and expenditures by fund for the 1998-99 fiscal year. Amounts shown exclude interagency and interfund transactions.

Figure 7

Summary of Revenues and Expenditures by Governmental Fund Type

(Amounts in thousands)

	Revenues	Expenditures
SCHOOL DISTRICTS		
General Fund	\$ 32,387,439	\$ 31,189,797
Special Revenue Funds		
Adult Education.....	612,304	591,013
Cafeteria Fund/Account, Special Revenue.....	1,357,558	1,310,479
Child Development.....	439,054	425,388
Deferred Maintenance	188,172	272,529
Pupil Transportation Equipment.....	3,499	6,031
Special Reserve, Non-Capital Projects	14,837	—
School Bus Emissions Reduction.....	5	1,910
Capital Projects Funds		
Building.....	2,276,395	1,570,049
Capital Facilities.....	754,405	501,355
State School Building Lease-Purchase	525,635	973,845
Reserve, Capital Projects.....	213,291	416,375
County School Facilities.....	318,976	123,913
Debt Service Funds		
Bond Interest and Redemption.....	467,725	398,859
Tax Override	173,327	156,851
Debt Service	19,804	150,756
Enterprise and Other Funds		
Cafeteria Fund/Account, Enterprise	77,836	71,654
Enterprise	10,164	8,770
Article XIII-B.....	1,835	—
Foundation.....	12,325	9,927
Subtotal	39,854,586	38,179,501
COUNTY OFFICES OF EDUCATION		
General Fund	2,468,046	2,049,083
Special Revenue Funds		
Adult Education.....	379	293
Cafeteria Fund/Account, Special Revenue.....	1,422	1,593
Child Development.....	203,915	205,725
Deferred Maintenance	8,480	8,327
Pupil Transportation.....	7	54
Special Reserve, Non-Capital Projects	2,037	—
Capital Projects Funds		
Building.....	56	244
Capital Facilities.....	512	87
State School Building Lease-Purchase	13,141	10,113
Special Reserve, Capital Projects	19,766	40,266
County School Facilities.....	944	864
Debt Service Funds		
Tax Override	400	434
Debt Service	108	1,892
Enterprise and Other Funds		
Enterprise	1,721	1,556
Article XIII-B.....	285	—
Foundation.....	1,376	1,001
Forest Reserve	10,819	—
Subtotal	2,733,414	2,321,532
JOINT POWERS AGENCIES		
General Fund	60,427	166,603
Special Revenue Funds		
Adult Education.....	7,270	7,426
Cafeteria Fund/Account, Special Revenue.....	1,418	1,366
Deferred Maintenance	4	222
Pupil Transportation Equipment.....	49	597
Special Reserve, Non-Capital Projects	119	—
Capital Projects Funds		
Building.....	267	366
Special Reserve, Capital Projects	1,660	2,632
Subtotal	71,214	179,212
Total	\$ 42,659,214	\$ 40,680,245

Revenues by Source

The State provided the largest source of revenues (54.2%), which included state aid, state lottery, and other state revenues. Revenues reported by source for school districts, county offices of education, and JPAs are summarized in Figure 8. Figure 9 displays revenues by major source category.

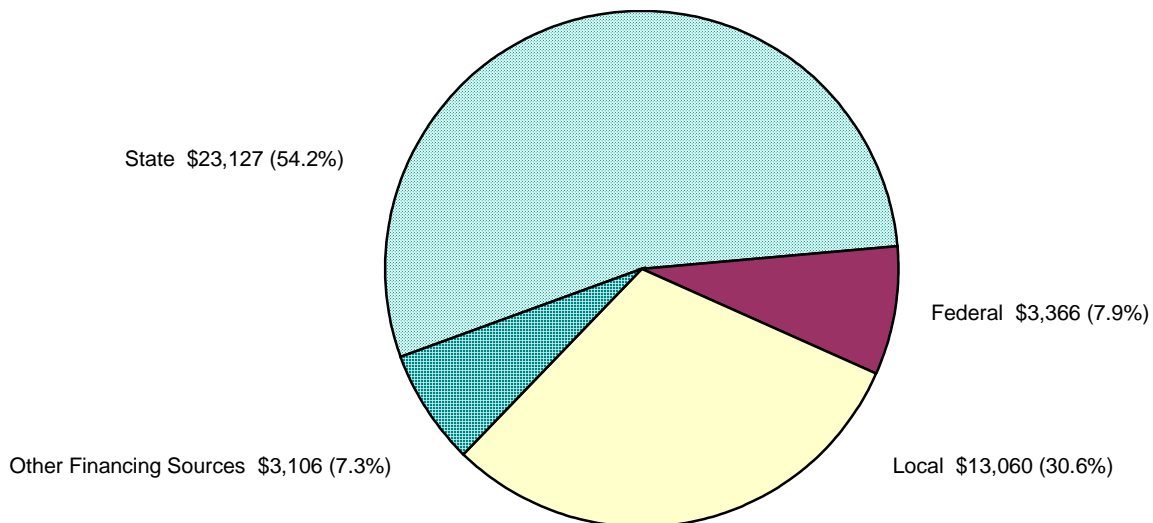
Figure 8

Revenues by Source
(Amounts in thousands)

	1998-99	1997-98	Percentage Increase (Decrease)
State			
State Aid	\$ 13,567,528	\$ 12,962,218	4.67 %
State Lottery	722,353	674,406	7.11
Other State	8,836,841	7,537,690	17.24
Federal	3,366,205	3,054,704	10.20
Local			
Local Taxes/Fees	9,534,745	9,129,625	4.44
Other Local	3,525,691	3,158,511	11.63
Other Financing Sources	3,105,851	3,185,409	(2.50)
Total	\$ 42,659,214	\$ 39,702,563	7.45

Figure 9

1998-99 Revenues by Source
(Amounts in millions)



Revenues by Fund

Revenues reported by governmental fund type for school districts, COEs, and JPAs are summarized in Figures 10 and 11.

Figure 10

Two-Year Comparison of Revenues by Governmental Fund Type

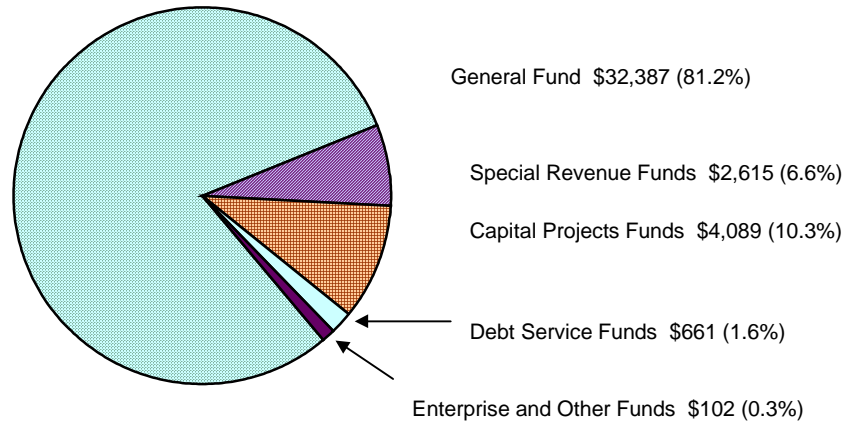
(Amounts in thousands)

	<u>1998-99</u>	<u>1997-98</u>	<u>Percentage Increase (Decrease)</u>
SCHOOL DISTRICTS			
General Fund	\$ 32,387,439	\$ 30,562,875	5.97 %
Special Revenue Funds			
Adult Education.....	612,304	572,173	7.01
Cafeteria Fund/Account, Special Revenue.....	1,357,558	1,262,081	7.57
Child Development.....	439,054	396,697	10.68
Deferred Maintenance.....	188,172	182,824	2.93
Pupil Transportation Equipment.....	3,499	3,706	(5.60)
Special Reserve, Non-Capital Projects.....	14,837	13,833	7.26
School Bus Emissions Reduction.....	5	—	100.00
Capital Projects Funds			
Building.....	2,276,395	1,890,744	20.40
Capital Facilities.....	754,405	644,289	17.09
State School Building Lease-Purchase.....	525,635	962,501	(45.39)
Special Reserve, Non-Capital Projects.....	213,291	221,917	(3.89)
County School Facilities.....	318,976	—	100.00
Debt Service Funds			
Bond Interest and Redemption.....	467,725	366,873	27.49
Tax Override.....	173,327	178,780	(3.05)
Debt Service.....	19,804	43,780	(54.76)
Enterprise and Other Funds			
Cafeteria Fund/Account, Enterprise.....	77,836	72,170	7.85
Enterprise.....	10,164	8,782	15.73
Article XIII-B.....	1,835	2,147	(14.56)
Foundation.....	12,325	12,985	(5.08)
Subtotal	<u>39,854,586</u>	<u>37,399,157</u>	6.57
COUNTY OFFICES OF EDUCATION			
General Fund	2,468,046	2,006,159	23.02
Special Revenue Funds			
Adult Education.....	379	—	100.0
Cafeteria Fund/Account, Special Revenue.....	1,422	1,450	(1.97)
Child Development.....	203,915	153,064	33.22
Deferred Maintenance.....	8,480	6,805	24.61
Pupil Transportation Equipment.....	7	1	5,623.66
Special Reserve, Non-Capital Projects.....	2,037	2,123	(4.04)
Capital Projects Funds			
Building.....	56	5,033	(98.88)
Capital Facilities.....	512	1,752	(70.77)
State School Building Lease-Purchase.....	13,141	6,472	103.04
Special Reserve, Capital Projects.....	19,766	37,738	(47.62)
County School Facilities.....	944	—	100.00
Debt Service Funds			
Tax Override.....	400	537	(25.53)
Debt Service.....	108	203	(47.09)
Enterprise and Other Funds			
Enterprise.....	1,721	1,787	(3.70)
Article XIII-B.....	285	258	10.22
Foundation.....	1,376	1,287	6.93
Forest Reserve.....	10,819	7,676	40.94
Subtotal	<u>2,733,414</u>	<u>2,232,345</u>	22.45
JOINT POWERS AGENCIES			
General Fund	60,427	61,959	(2.47)
Special Revenue Funds			
Adult Education.....	7,270	7,255	0.21
Cafeteria Fund/Account, Special Revenue.....	1,418	1,319	7.47
Deferred Maintenance.....	4	13	(72.35)
Pupil Transportation Equipment.....	49	88	(43.99)
Special Reserve, Non-Capital Projects.....	119	121	(1.56)
Capital Projects Funds			
Building.....	267	173	54.81
Special Reserve, Capital Projects.....	1,660	133	1,149.57
Subtotal	<u>71,214</u>	<u>71,061</u>	0.22
Total	<u>\$ 42,659,214</u>	<u>\$ 39,702,563</u>	7.45

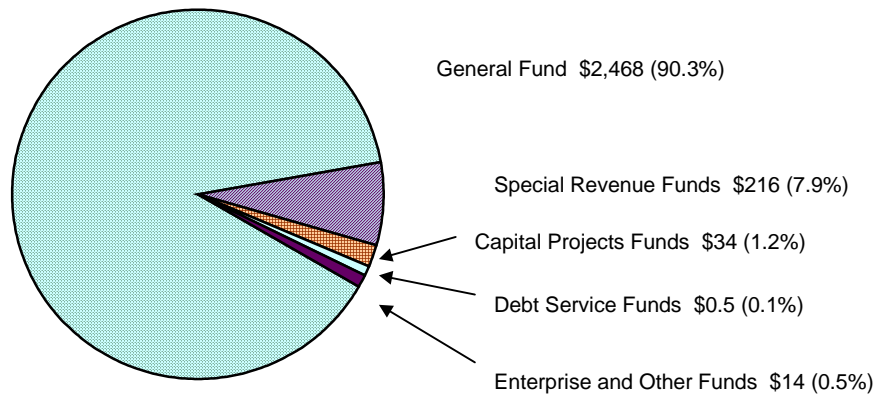
Figure 11

1998-99 Revenues by Governmental Fund Type
(Amounts in millions)

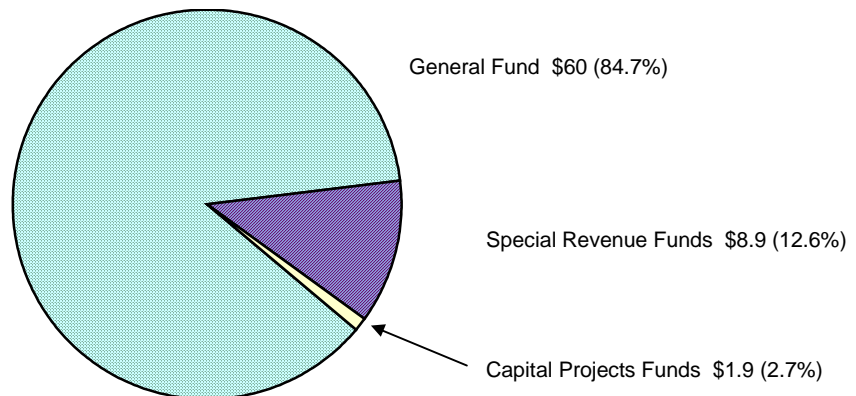
School Districts



County Offices of Education



Joint Powers Agencies



Expenditures by Object

Salaries comprised the largest expenditure group reported, with teacher salaries the largest percentage (36.1%), followed by classified salaries (15.4%). Classified employees provide support services and are not certificated. Expenditures reported by object classification for school districts, COEs, and JPAs are summarized by major categories in Figures 12 and 13.

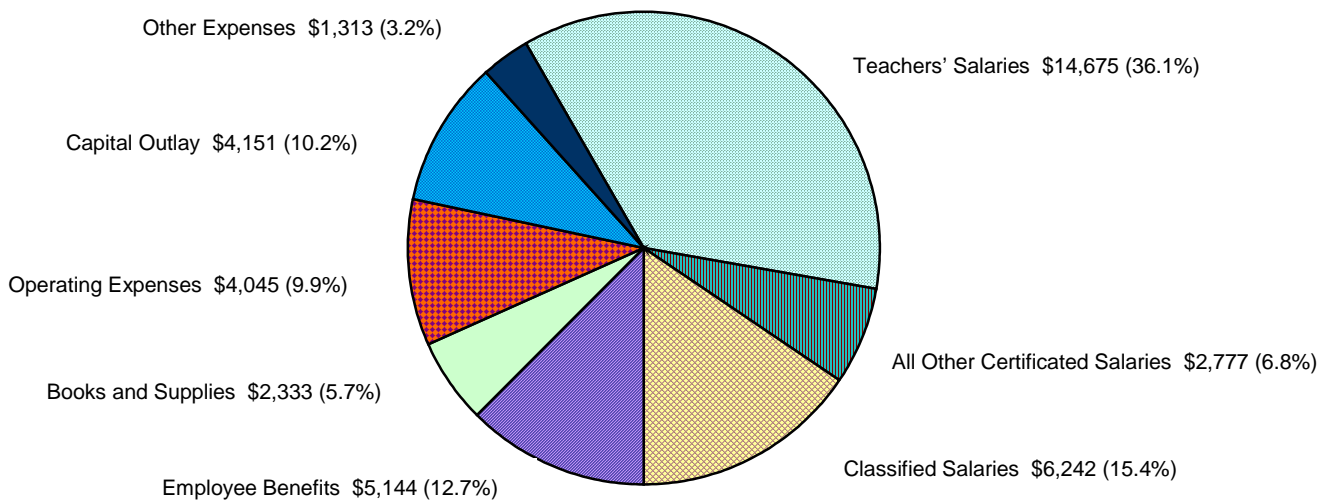
Figure 12

Expenditures by Object (Amounts in thousands)

	1998-99	1997-98	Percentage Increase (Decrease)
Personnel Costs			
Certificated Salaries			
Teachers' Salaries	\$ 14,674,942	\$ 13,569,428	8.15 %
All Other Certificated Salaries	2,777,279	2,549,787	8.92
Classified Salaries	6,241,815	5,736,743	8.80
Employee Benefits	5,143,973	5,043,681	1.99
Books and Supplies	2,332,845	2,234,169	4.42
Operating Expenses	4,044,781	3,647,301	10.90
Capital Outlay	4,151,245	3,965,718	4.68
Other Expenses			
Other Outgo	164,677	152,995	7.64
Direct Support/Indirect Costs	4	23	(84.17)
Other Financing Uses	1,148,684	946,265	21.39
Total Expenditures	<u>\$ 40,680,245</u>	<u>\$ 37,846,087</u>	7.49

Figure 13

1998-99 Expenditures by Object (Amounts in millions)



Expenditures by Fund

Expenditures reported by governmental accounting fund type for school districts, COEs, and JPAs are summarized in Figures 14 and 15.

Figure 14

Two-Year Comparison of Expenditures by Governmental Fund Type

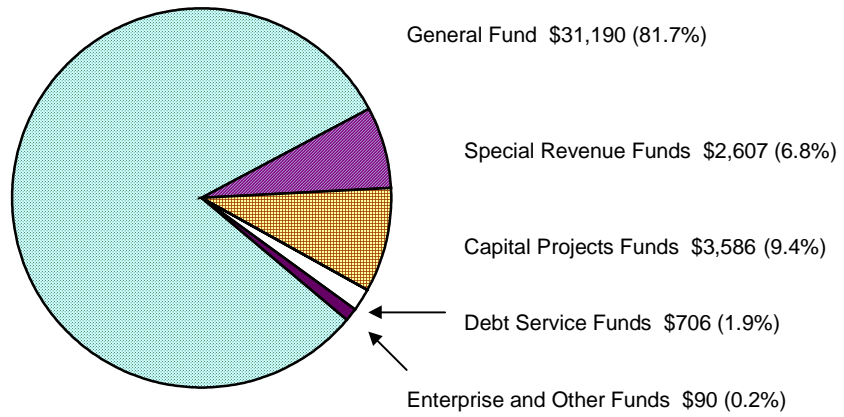
(Amounts in thousands)

	1998-99	1997-98	Percentage Increase (Decrease)
SCHOOL DISTRICTS			
General Fund	\$ 31,189,797	\$ 29,346,802	6.28 %
Special Revenue Funds			
Adult Education.....	591,013	572,997	3.14
Cafeteria Fund/Account, Special Revenue.....	1,310,479	1,244,992	5.26
Child Development.....	425,388	387,540	9.77
Deferred Maintenance.....	272,529	207,930	31.07
Pupil Transportation and Equipment.....	6,031	5,858	2.95
School Bus Emissions Reduction.....	1,910	—	100.00
Capital Projects Funds			
Building.....	1,570,049	1,107,226	41.80
Capital Facilities.....	501,355	452,344	10.83
State School Building Lease-Purchase.....	973,845	1,151,494	(15.43)
Special Reserve, Capital Projects.....	416,375	409,755	1.62
County School Facilities.....	123,913	—	100.00
Debt Service Funds			
Bond Interest and Redemption.....	398,859	293,099	36.08
Tax Override.....	156,851	173,899	(9.80)
Debt Service.....	150,756	150,131	0.42
Enterprise and Other Funds			
Cafeteria Fund/Account, Enterprise.....	71,654	67,789	5.70
Enterprise.....	8,770	8,028	9.24
Foundation.....	9,927	7,467	32.94
Subtotal	38,179,501	35,587,351	7.28
COUNTY OFFICES OF EDUCATION			
General Fund	2,049,083	1,869,019	9.63
Special Revenue Funds			
Adult Education.....	293	—	100.00
Cafeteria Fund/Account, Special Revenue.....	1,593	1,609	(1.01)
Child Development.....	205,725	155,460	32.33
Deferred Maintenance.....	8,327	5,411	53.89
Pupil Transportation Equipment.....	54	51	4.28
Capital Projects Funds			
Building.....	244	4,610	(94.70)
Capital Facilities.....	87	1,148	(92.47)
State School Building Lease-Purchase.....	10,113	16,225	(37.67)
Special Reserve, Capital Projects.....	40,266	16,305	146.96
County School Facilities.....	864	—	100.00
Debt Service Funds			
Tax Override.....	434	481	(9.88)
Debt Service.....	1,892	4,038	(53.15)
Enterprise and Other Funds			
Enterprise.....	1,556	1,710	(9.03)
Foundation.....	1,001	1,086	(7.79)
Subtotal	2,321,532	2,077,153	11.77
JOINT POWERS AGENCIES			
General Fund	166,603	169,313	(1.60)
Special Revenue Funds			
Adult Education.....	7,426	6,985	6.32
Cafeteria Fund/Account, Special Revenue.....	1,366	1,296	5.41
Deferred Maintenance.....	222	286	(22.54)
Pupil Transportation Equipment.....	597	245	143.67
Capital Projects Funds			
Building.....	366	426	(13.97)
Special Reserve, Capital Projects.....	2,632	3,032	(13.20)
Subtotal	179,212	181,583	(1.31)
Total	\$ 40,680,245	\$ 37,846,087	7.49

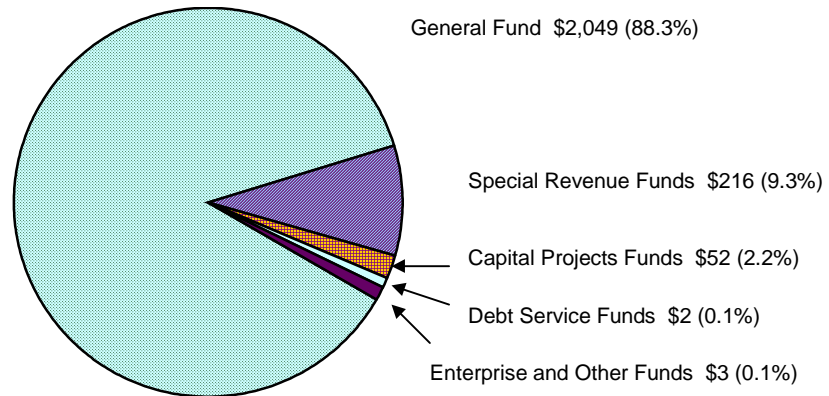
Figure 15

1998-99 Expenditures by Governmental Fund Type
(Amounts in millions)

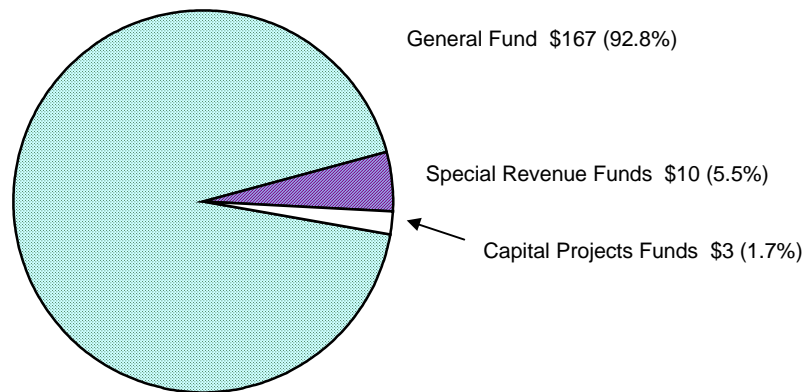
School Districts



County Offices of Education



Joint Powers Agencies



**Financial
Section**

Table 1. Summary of Funds
School District Funds
Fiscal Year 1998-99

General Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
Elementary	567	574	(1.22) %
High School	88	93	(5.38)
Unified	324	318	1.89
Common Administration.....	5	6	(16.67)
REVENUES			
State Aid.....	\$ 12,790,071,476	\$ 12,220,687,902	4.66
Local Taxes/Fees	9,028,295,103	8,644,592,241	4.44
Federal	1,745,806,277	1,546,603,598	12.88
State.....	7,707,988,988	6,973,907,289	10.53
Local.....	1,041,218,735	945,830,838	10.09
Other Financing Sources	74,058,580	231,253,152	(67.98)
Subtotal	32,387,439,159	30,562,875,020	5.97
Interagency Transfers In	543,854,725	237,701,774	128.80
Interfund Transfers In	83,371,871	86,584,985	(3.71)
Total Revenues and Transfers In.....	33,014,665,755	30,887,161,779	6.89
EXPENDITURES			
Certificated Salaries.....	16,374,108,547	15,114,843,678	8.33
Classified Salaries	4,903,544,242	4,519,792,771	8.49
Employee Benefits.....	4,609,482,897	4,494,209,255	2.56
Books and Supplies	1,479,561,684	1,466,836,339	0.87
Operating Expenses	2,629,272,403	2,429,273,256	8.23
Capital Outlay	996,058,637	1,152,364,493	(13.56)
Other Outgo.....	142,180,524	129,537,123	9.76
Direct Support/Indirect Costs	(78,549,647)	(77,907,152)	0.82
Other Financing Uses	134,137,916	117,852,543	13.82
Subtotal	31,189,797,203	29,346,802,306	6.28
Interagency Transfers Out	772,489,078	463,671,454	66.60
Interfund Transfers Out.....	606,663,151	741,066,014	(18.14)
Total Expenditures and Transfers Out	32,568,949,432	30,551,539,774	6.60
Revenues Over (Under) Expenditures.....	445,716,323	335,622,005	32.80
Beginning Fund Balance	3,249,510,305	2,923,948,516	11.13
Prior Year Audit Adjustments/Restatements	(12,284,815)	(10,060,216)	22.11
ENDING BALANCE	\$ 3,682,941,813	\$ 3,249,510,305	13.34

Table 1. Summary of Funds
School District Funds
Fiscal Year 1998-99

Adult Education Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
Elementary			-- %
High School	82	87	(5.75)
Unified	274	270	1.48
Common Administration.....	5	6	(16.67)
REVENUES			
State Aid.....	\$ 490,387,668	\$ 463,536,658	5.79
Federal	35,627,095	37,312,158	(4.52)
State.....	32,784,732	19,043,944	72.15
Local.....	52,566,494	52,043,469	1.00
Other Financing Sources	937,829	236,275	296.92
Subtotal	612,303,818	572,172,504	7.01
Interagency Transfers In.....	4,907,340	2,728,140	79.88
Interfund Transfers In	3,002,903	2,964,945	1.28
Total Revenues and Transfers In.....	620,214,061	577,865,589	7.33
EXPENDITURES			
Certificated Salaries.....	301,662,557	286,190,345	5.41
Classified Salaries	87,817,881	81,626,754	7.58
Employee Benefits.....	70,120,862	70,269,950	(0.21)
Books and Supplies	26,058,761	25,955,403	0.40
Operating Expenses	42,400,147	42,679,181	(0.65)
Capital Outlay	25,599,761	28,679,661	(10.74)
Other Outgo.....	7,211,501	6,435,575	12.06
Direct Support/Indirect Costs	27,607,346	29,026,978	(4.89)
Other Financing Uses	2,533,717	2,133,527	18.76
Subtotal	591,012,533	572,997,374	3.14
Interagency Transfers Out	10,832,256	6,935,393	56.19
Interfund Transfers Out.....	5,339,449	3,329,871	60.35
Total Expenditures and Transfers Out	607,184,238	583,262,638	4.10
Revenues Over (Under) Expenditures.....	13,029,823	(5,397,049)	(341.42)
Beginning Fund Balance.....	115,233,427	120,541,791	(4.40)
Prior Year Audit Adjustments/Restatements	(1,097,770)	88,685	(1,337.83)
ENDING BALANCE	\$ 127,165,480	\$ 115,233,427	10.35

Table 1. Summary of Funds
School District Funds
Fiscal Year 1998-99

Cafeteria Fund/Account, Special Revenue	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
Elementary	493	500	(1.40) %
High School	80	83	(3.61)
Unified	311	304	2.30
Common Administration.....	5	6	(16.67)
REVENUES			
Food Service Sales.....	\$ 409,445,100	\$ 375,492,742	9.04
Revenue Limit.....	6,041,592	6,400,238	(5.60)
Federal	834,662,741	789,444,960	5.73
Other State	60,338,078	56,374,280	7.03
Other Local.....	41,144,686	33,835,931	21.60
Other Financing Sources	5,926,208	532,497	1,012.91
Subtotal	1,357,558,405	1,262,080,648	7.57
Interagency Transfers In	1,292,100	--	100.00
Interfund Transfers In	19,819,628	21,414,079	(7.45)
Total Revenues and Transfers In.....	1,378,670,133	1,283,494,727	7.42
EXPENDITURES			
Certificated Salaries.....	221,267	228,192	(3.03)
Classified Salaries	470,584,273	442,870,187	6.26
Employee Benefits.....	113,554,033	128,746,189	(11.80)
Books and Supplies	595,934,923	558,419,914	6.72
Operating Expenses	54,708,621	50,861,383	7.56
Capital Outlay	41,803,918	31,721,341	31.78
Direct Support/Indirect Costs	31,856,490	31,174,172	2.19
Other Financing Uses	1,815,451	970,744	87.02
Subtotal	1,310,478,976	1,244,992,122	5.26
Interagency Transfers Out	8,576,424	8,049,086	6.55
Interfund Transfers Out.....	6,570,468	8,831,945	(25.61)
Total Expenditures and Transfers Out	1,325,625,868	1,261,873,153	5.05
Revenues Over (Under) Expenditures.....	53,044,265	21,621,574	145.33
Beginning Fund Balance	312,067,148	291,121,444	7.19
Prior Year Audit Adjustments/Restatements	279,692	(675,870)	(141.38)
ENDING BALANCE	\$ 365,391,105	\$ 312,067,148	17.09

Table 1. Summary of Funds
School District Funds
Fiscal Year 1998-99

Child Development Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
Elementary	119	114	4.39 %
High School	19	18	5.56
Unified	181	169	7.10
Common Administration.....	2	3	(33.33)
REVENUES			
Federal	\$ 88,146,362	\$ 78,719,717	11.97
State	272,167,987	245,296,842	10.95
Local.....	78,077,390	72,375,304	7.88
Other Financing Sources	661,963	305,080	116.98
Subtotal	439,053,702	396,696,943	10.68
Interagency Transfers In	859,096	787,584	9.08
Interfund Transfers In	6,309,672	6,938,297	(9.06)
Total Revenues and Transfers In	446,222,470	404,422,824	10.34
EXPENDITURES			
Certificated Salaries.....	127,601,061	118,754,227	7.45
Classified Salaries	143,192,658	128,958,798	11.04
Employee Benefits.....	61,429,479	63,519,926	(3.29)
Books and Supplies	22,740,569	20,173,908	12.72
Operating Expenses	37,231,815	29,361,370	26.81
Capital Outlay	17,599,428	12,191,979	44.35
Direct Support/Indirect Costs	14,800,981	13,755,259	7.60
Other Financing Uses	791,992	824,194	(3.91)
Subtotal	425,387,983	387,539,661	9.77
Interagency Transfers Out	10,692,627	5,979,468	78.82
Interfund Transfers Out.....	1,887,376	1,516,917	24.42
Total Expenditures and Transfers Out	437,967,986	395,036,046	10.87
Revenues Over (Under) Expenditures	8,254,484	9,386,778	(12.06)
Beginning Fund Balance	34,402,857	25,396,602	35.46
Prior Year Audit Adjustments/Restatements	(1,451,561)	(380,523)	281.46
ENDING BALANCE	\$ 41,205,780	\$ 34,402,857	19.77

Table 1. Summary of Funds
School District Funds
Fiscal Year 1998-99

Deferred Maintenance Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
Elementary	558	563	(0.89) %
High School	88	93	(5.38)
Unified	323	315	2.54
Common Administration.....	5	6	(16.67)
REVENUES			
State.....	\$ 171,635,530	\$ 166,689,515	2.97
Local.....	15,629,341	12,727,592	22.80
Other Financing Sources	907,147	3,407,286	(73.38)
Subtotal	188,172,018	182,824,393	2.93
Interagency Transfers In.....	1,533,216	452,046	239.17
Interfund Transfers In	155,772,073	142,635,321	9.21
Total Revenues and Transfers In.....	345,477,307	325,911,760	6.00
EXPENDITURES			
Classified Salaries	12,461,887	8,853,762	40.75
Employee Benefits.....	2,544,355	2,396,065	6.19
Books and Supplies	23,328,331	14,650,584	59.23
Operating Expenses	124,939,957	93,853,533	33.12
Capital Outlay	108,690,158	87,772,497	23.83
Other Financing Uses	563,826	403,311	39.80
Subtotal	272,528,514	207,929,752	31.07
Interagency Transfers Out	1,124,835	634,894	77.17
Interfund Transfers Out.....	6,418,962	9,578,780	(32.99)
Total Expenditures and Transfers Out	280,072,311	218,143,426	28.39
Revenues Over (Under) Expenditures.....	65,404,996	107,768,334	(39.31)
Beginning Fund Balance.....	335,595,464	227,827,036	47.30
Prior Year Audit Adjustments/Restatements	(1,292,725)	94	(1,375,339.36)
ENDING BALANCE	\$ 399,707,735	\$ 335,595,464	19.10

Table 1. Summary of Funds
School District Funds
Fiscal Year 1998-99

Pupil Transportation Equipment Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
Elementary	43	40	7.50 %
High School	17	15	13.33
Unified	30	29	3.45
Common Administration.....	1	1	--
REVENUES			
State.....	\$ 2,067,463	\$ 1,768,840	16.88
Local.....	1,431,277	1,028,976	39.10
Other Financing Sources	--	908,572	(100.00)
Subtotal	3,498,740	3,706,388	(5.60)
Interagency Transfers In.....	198,764	23,654	740.30
Interfund Transfers In	4,016,997	5,754,914	(30.20)
Total Revenues and Transfers In	7,714,501	9,484,956	(18.67)
EXPENDITURES			
Books and Supplies	1,616	10,117	(84.03)
Operating Expenses	166,471	91,810	81.32
Capital Outlay	5,351,857	5,489,447	(2.51)
Other Financing Uses	510,675	266,704	91.48
Subtotal	6,030,619	5,858,078	2.95
Interfund Transfers Out.....	154,025	284,694	(45.90)
Total Expenditures and Transfers Out	6,184,644	6,142,772	0.68
Revenues Over (Under) Expenditures	1,529,857	3,342,184	(54.23)
Beginning Fund Balance	11,550,441	8,130,879	42.06
Prior Year Audit Adjustments/Restatements	81,974	77,378	5.94
ENDING BALANCE	\$ 13,162,272	\$ 11,550,441	13.95

Table 1. Summary of Funds
School District Funds
Fiscal Year 1998-99

<u>Special Reserve Fund, Non-Capital Projects</u>	<u>1998-99</u>	<u>1997-98</u>	<u>Percentage Increase (Decrease)</u>
Number of Districts Reporting:			
Elementary	232	221	4.98 %
High School	34	37	(8.11)
Unified	122	118	3.39
Common Administration.....	1	2	(50.00)
 REVENUES			
Local.....	\$ 14,836,594	\$ 13,832,704	7.26
Subtotal	14,836,594	13,832,704	7.26
Interagency Transfers In	5,361	559,522	(99.04)
Interfund Transfers In	52,213,999	41,044,792	27.21
Total Revenues and Transfers In.....	67,055,954	55,437,018	20.96
 EXPENDITURES			
Interagency Transfers Out	1,184,848	690,475	71.60
Interfund Transfers Out.....	40,913,118	38,621,206	5.93
Total Transfers Out.....	42,097,966	39,311,681	7.09
 Revenues Over (Under) Expenditures.....	 24,957,988	 16,125,337	 54.77
Beginning Fund Balance	259,771,758	242,100,709	7.30
Prior Year Audit Adjustments/Restatements	2,082,512	1,545,712	34.73
ENDING BALANCE	\$ 286,812,258	\$ 259,771,758	10.41

Table 1. Summary of Funds
School District Funds
Fiscal Year 1998-99

School Bus Emissions Reduction Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
Unified	1	--	100.00 %
REVENUES			
Local.....	\$ 5,162	--	100.00
Subtotal	5,162	--	100.00
Interagency Transfers In.....	1,669,890	--	100.00
Interfund Transfers In	240,602	--	100.00
Total Revenues and Transfers In	1,915,654	--	100.00
EXPENDITURES			
Capital Outlay	1,910,492	--	100.00
Subtotal	1,910,492	--	100.00
Total Expenditures	1,910,492	--	100.00
Revenues Over (Under) Expenditures	5,162	--	100.00
Beginning Fund Balance	--	0	--
Prior Year Audit Adjustments/Restatements	--	--	--
ENDING BALANCE	\$ 5,162	0	100.00

*First year of School Bus Emissions Reduction Fund transactions.

Table 1. Summary of Funds
School District Funds
Fiscal Year 1998-99

Building Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
Elementary	196	178	10.11 %
High School	52	44	18.18
Unified	175	155	12.90
Common Administration.....	4	5	(20.00)
Sale of Bonds	\$ 1,907,466,613	\$ 1,546,280,857	23.36
Sale of Property.....	9,573,069	22,032,320	(56.55)
Federal	6,273,317	5,490,742	14.25
Other State	8,014,480	5,921,825	35.34
Other Local	222,885,068	189,516,927	17.61
Other Financing Sources	122,182,043	121,501,079	0.56
Subtotal	2,276,394,590	1,890,743,750	20.40
Interagency Transfers In	5,893,013	3,646,831	61.59
Interfund Transfers In	171,134,502	105,915,714	61.58
Total Revenues and Transfers In	2,453,422,105	2,000,306,295	22.65
 EXPENDITURES			
Classified Salaries	28,789,853	22,909,933	25.67
Employee Benefits.....	6,093,903	5,326,175	14.41
Books and Supplies	34,748,282	10,536,595	229.79
Operating Expenses	231,717,811	147,139,062	57.48
Capital Outlay	1,188,728,989	857,443,596	38.64
Other Financing Uses	79,970,145	63,870,214	25.21
Subtotal	1,570,048,983	1,107,225,575	41.80
Interagency Transfers Out	5,249,498	6,530,521	(19.62)
Interfund Transfers Out.....	383,286,089	224,957,315	70.38
Total Expenditures and Transfers Out	1,958,584,570	1,338,713,411	46.30
Revenues Over (Under) Expenditures.....	494,837,535	661,592,884	(25.21)
Beginning Fund Balance.....	2,512,671,527	1,882,829,713	33.45
Prior Year Audit Adjustments/Restatements	28,508,214	(31,751,070)	(189.79)
ENDING BALANCE	\$ 3,036,017,276	\$ 2,512,671,527	20.83

Table 1. Summary of Funds
School District Funds
Fiscal Year 1998-99

Capital Facilities Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
Elementary	467	471	(0.85) %
High School	78	83	(6.02)
Unified	284	275	3.27
Common Administration.....	5	5	--
REVENUES			
State.....	\$ 1,160,557	\$ 2,403,053	(51.70)
Local.....	584,721,997	541,950,946	7.89
Other Financing Sources	168,522,267	99,935,198	68.63
Subtotal.....	754,404,821	644,289,197	17.09
Interagency Transfers In.....	4,801,436	20,460,997	(76.53)
Interfund Transfers In	57,012,479	80,305,291	(29.01)
Total Revenues and Transfers In.....	816,218,736	745,055,485	9.55
EXPENDITURES			
Certificated Salaries.....	734,323	684,992	7.20
Classified Salaries	9,766,216	8,250,853	18.37
Employee Benefits.....	2,028,750	2,124,078	(4.49)
Books and Supplies	6,423,953	3,384,604	89.80
Operating Expenses	86,729,700	73,762,667	17.58
Capital Outlay	309,520,292	302,072,223	2.47
Direct Support/Indirect Costs	1,912,514	1,500,685	27.44
Other Financing Uses	84,238,974	60,563,454	39.09
Subtotal.....	501,354,722	452,343,556	10.83
Interagency Transfers Out	5,484,843	2,629,561	108.58
Interfund Transfers Out.....	142,893,349	142,732,088	0.11
Total Expenditures and Transfers Out	649,732,914	597,705,205	8.70
Revenues Over (Under) Expenditures.....	166,485,822	147,350,280	12.99
Beginning Fund Balance.....	871,220,889	712,161,793	22.33
Prior Year Audit Adjustments/Restatements	(18,168,512)	11,708,816	(255.17)
ENDING BALANCE	\$ 1,019,538,199	\$ 871,220,889	17.02

Table 1. Summary of Funds
School District Funds
Fiscal Year 1998-99

State School Building Lease-Purchase Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
Elementary	319	336	(5.06) %
High School	67	74	(9.46)
Unified	247	242	2.07
Common Administration.....	4	6	(33.33)
REVENUES			
Federal	\$ 452,659	\$ 2,753,996	(83.56)
State	33,374,273	--	--
Local.....	22,544,017	36,785,800	(38.72)
Other Financing Sources	469,264,023	922,961,631	(49.16)
Subtotal	525,634,972	962,501,427	(45.39)
Interagency Transfers In	14,212,788	31,849,778	(55.38)
Interfund Transfers In	395,116,824	227,259,963	73.86
Total Revenues and Transfers In.....	934,964,584	1,221,611,168	(23.46)
EXPENDITURES			
Classified Salaries	1,055,669	2,070,908	(49.02)
Employee Benefits.....	172,277	246,210	(30.03)
Books and Supplies	1,104,944	1,446,444	(23.61)
Operating Expenses	21,066,248	40,394,193	(47.85)
Capital Outlay	945,284,092	1,096,512,771	(13.79)
Other Financing Uses	5,161,756	10,823,789	(52.31)
Subtotal	973,844,986	1,151,494,315	(15.43)
Interagency Transfers Out	2,307,738	7,624,865	(69.73)
Interfund Transfers Out.....	76,330,834	51,072,448	49.46
Total Expenditures and Transfers Out	1,052,483,558	1,210,191,628	(13.03)
Revenues Over (Under) Expenditures.....	(117,518,974)	11,419,540	(1,129.10)
Beginning Fund Balance.....	520,478,846	517,449,858	0.59
Prior Year Audit Adjustments/Restatements	(25,660,171)	(8,390,552)	205.82
ENDING BALANCE	\$ 377,299,701	\$ 520,478,846	(27.51)

Table 1. Summary of Funds
School District Funds
Fiscal Year 1998-99

<u>Special Reserve Fund, Capital Projects</u>	<u>1998-99</u>	<u>1997-98</u>	<u>Percentage Increase (Decrease)</u>
Number of Districts Reporting:			
Elementary	394	385	2.34 %
High School	58	62	(6.45)
Unified	224	214	4.67
Common Administration.....	3	4	(25.00)
REVENUES			
Local.....	\$ 86,421,533	\$ 77,125,787	12.05
Other Financing Sources	126,869,839	144,791,656	(12.38)
Subtotal	213,291,372	221,917,443	(3.89)
Interagency Transfers In	4,803,220	5,103,891	(5.89)
Interfund Transfers In	344,136,009	439,866,651	(21.76)
Total Revenues and Transfers In.....	562,230,601	666,887,985	(15.69)
EXPENDITURES			
Classified Salaries	5,454,601	3,198,359	70.54
Employee Benefits.....	1,011,652	528,429	91.45
Books and Supplies	3,731,977	4,888,716	(23.66)
Operating Expenses	44,067,637	71,646,991	(38.49)
Capital Outlay	271,726,036	281,249,826	(3.39)
Other Financing Uses	90,382,788	48,242,329	87.35
Subtotal	416,374,691	409,754,650	1.62
Interagency Transfers Out	494,032	1,641,866	(69.91)
Interfund Transfers Out.....	100,322,732	114,075,413	(12.06)
Total Expenditures and Transfers Out	517,191,455	525,471,929	(1.58)
Revenues Over (Under) Expenditures.....	45,039,146	141,416,056	(68.15)
Beginning Fund Balance.....	963,477,765	818,626,636	17.69
Prior Year Audit Adjustments/Restatements	(28,624,181)	3,435,073	(933.29)
ENDING BALANCE	\$ 979,892,730	\$ 963,477,765	1.70

Table 1. Summary of Funds
School District Funds
Fiscal Year 1998-99

County School Facilities Fund*	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
Elementary	50	--	100.00 %
High School	5	--	100.00
Unified	40	--	100.00
REVENUES			
Federal	\$ 92,158	--	100.00
State	116,112,526	--	100.00
Local	698,813	--	100.00
Other Financing Sources	202,072,545	--	100.00
Subtotal	318,976,042	--	100.00
Interagency Transfers In	171,775	--	100.00
Interfund Transfers In	72,789,578	--	100.00
Total Revenues and Transfers In	391,937,395	--	100.00
EXPENDITURES			
Classified Salaries	28,614	--	100.00
Employee Benefits	2,607	--	100.00
Books and Supplies	174,058	--	100.00
Operating Expenses	1,772,879	--	100.00
Capital Outlay	121,934,532	--	100.00
Subtotal	123,912,690	--	100.00
Interagency Transfers Out	783	--	100.00
Interfund Transfers Out	69,559,483	--	100.00
Total Expenditures and Transfers Out	193,472,956	--	100.00
Revenues Over (Under) Expenditures	198,464,439	--	100.00
Beginning Fund Balance	0	0	100.00
Prior Year Audit Adjustments/Restatements	465,440	--	100.00
ENDING BALANCE	\$ 198,929,879	0	100.00

*First year of County School Facilities Fund transactions.

Table 1. Summary of Funds
School District Funds
Fiscal Year 1998-99

Bond Interest and Redemption Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
Elementary	175	161	8.70 %
High School	36	31	16.13
Unified	159	150	6.00
Common Administration.....	4	4	--
REVENUES			
Federal	\$ 12,601	\$ 14,030	(10.19)
State.....	8,783,870	7,071,512	24.21
Local.....	458,928,328	359,787,730	27.56
Subtotal	467,724,799	366,873,272	27.49
Interagency Transfers In.....	10,431,253	3,254,313	220.54
Interfund Transfers In	3,926,435	1,444,608	171.80
Total Revenues and Transfers In	482,082,487	371,572,193	29.74
EXPENDITURES			
Bond Redemption.....	147,668,284	100,134,451	47.47
Bond Interest	241,666,259	187,285,270	29.04
Other Financing Uses	9,524,949	5,679,138	67.72
Subtotal	398,859,492	293,098,859	36.08
Interagency Transfers Out	--	6,573	(100.00)
Interfund Transfers Out.....	4,593,079	5,288,770	(13.15)
Total Expenditures and Transfers Out	403,452,571	298,394,202	35.21
Revenues Over (Under) Expenditures	78,629,916	73,177,991	7.45
Beginning Fund Balance	287,247,025	211,750,992	35.65
Prior Year Audit Adjustments/Restatements	3,381,631	2,318,042	45.88
ENDING BALANCE	\$ 369,258,572	\$ 287,247,025	28.55

Table 1. Summary of Funds
School District Funds
Fiscal Year 1998-99

<u>Tax Override Fund</u>	<u>1998-99</u>	<u>1997-98</u>	<u>Percentage Increase (Decrease)</u>
Number of Districts Reporting:			
Elementary	114	127	(10.24) %
High School	29	30	(3.33)
Unified	117	125	(6.40)
Common Administration.....	2	3	(33.33)
REVENUES			
Federal	\$ 9,310	\$ 2,889	222.26
State.....	2,999,763	3,304,924	(9.23)
Local.....	170,318,398	175,471,904	(2.94)
Subtotal	173,327,471	178,779,717	(3.05)
Interagency Transfers In.....	403,638	461,879	(12.61)
Interfund Transfers In	476,378	1,168,634	(59.24)
Total Revenues and Transfers In	174,207,487	180,410,230	(3.44)
EXPENDITURES			
State School Building.....	25,494,250	33,341,555	(23.54)
Other Financing Uses	131,357,143	140,557,277	(6.55)
Subtotal	156,851,393	173,898,832	(9.80)
Interagency Transfers Out	--	363,835	(100.00)
Interfund Transfers Out.....	24,820,107	22,009,631	12.77
Total Expenditures and Transfers Out	181,671,500	196,272,298	(7.44)
Revenues Over (Under) Expenditures	(7,464,013)	(15,862,068)	(52.94)
Beginning Fund Balance	219,874,574	235,590,990	(6.67)
Prior Year Audit Adjustments/Restatements	(69,159,314)	145,652	(47,582.57)
ENDING BALANCE	\$ 143,251,247	\$ 219,874,574	(34.85)

Table 1. Summary of Funds
School District Funds
Fiscal Year 1998-99

Debt Service Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
Elementary	17	15	13.33 %
High School	7	8	(12.50)
Unified	35	31	12.90
REVENUES			
Certificates of Participation	\$ 8,634,365	\$ 29,340,779	(70.57)
Other State	23,039	32,881	(29.93)
Other Local	11,146,759	14,406,440	(22.63)
Subtotal	19,804,163	43,780,100	(54.76)
Interagency Transfers In	2,116,159	122,947	1,621.20
Interfund Transfers In	69,849,210	156,984,325	(55.51)
Total Revenues and Transfers In	91,769,532	200,887,372	(54.32)
EXPENDITURES			
Other Financing Uses	150,756,333	150,130,850	0.42
Subtotal	150,756,333	150,130,850	0.42
Interagency Transfers Out	--	13,974	(100.00)
Interfund Transfers Out	7,208,821	395,628	1,722.12
Total Expenditures and Transfers Out	157,965,154	150,540,452	4.93
Revenues Over (Under) Expenditures	(66,195,622)	50,346,920	(231.48)
Beginning Fund Balance	151,540,782	91,793,556	65.09
Prior Year Audit Adjustments/Restatements	15,309,348	9,400,306	62.86
ENDING BALANCE	\$ 100,654,508	\$ 151,540,782	(33.58)

Table 1. Summary of Funds
School District Funds
Fiscal Year 1998-99

Cafeteria Fund/Account, Enterprise	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
Elementary	5	7	(28.57) %
High School	2	2	--
Unified	10	10	--
REVENUES			
Food Service Sales.....	\$ 16,659,919	\$ 15,449,549	7.83
Total Federal	55,123,016	51,477,588	7.08
Other State	3,808,632	3,541,370	7.55
Other Local	2,244,792	1,701,541	31.93
Subtotal	77,836,359	72,170,048	7.85
Interfund Transfers In	383,730	360,104	6.56
Total Revenues and Transfers In	78,220,089	72,530,152	7.84
EXPENDITURES			
Certificated Salaries.....	79,619	58,537	36.01
Classified Salaries	24,413,174	22,984,214	6.22
Employee Benefits	6,839,609	7,741,599	(11.65)
Books and Supplies	34,558,487	31,576,616	9.44
Operating Expenses	3,387,348	2,975,384	13.85
Direct Support/Indirect Costs	2,375,947	2,452,789	(3.13)
Subtotal	71,654,184	67,789,139	5.70
Interagency Transfers Out	476,813	709,500	(32.80)
Total Expenditures and Transfers Out	72,130,997	68,498,639	5.30
Revenues Over (Under) Expenditures	6,089,092	4,031,513	51.04
Beginning Fund Balance	31,305,960	26,423,373	18.48
Prior Year Audit Adjustments/Restatements	138,304	851,074	(83.75)
ENDING BALANCE	\$ 37,533,356	\$ 31,305,960	19.89

Table 1. Summary of Funds
School District Funds
Fiscal Year 1998-99

Enterprise Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
Elementary	11	10	10.00 %
High School	5	4	25.00
Unified	8	8	--
REVENUES			
Local.....	\$ 10,164,033	\$ 8,782,250	15.73
Subtotal	10,164,033	8,782,250	15.73
Interfund Transfers In	97,631	123,721	(21.09)
Total Revenues and Transfers In	10,261,664	8,905,971	15.22
EXPENDITURES			
Certificated Salaries.....	115,977	86,840	33.55
Classified Salaries	4,879,499	4,258,300	14.59
Employee Benefits.....	1,033,723	1,129,594	(8.49)
Books and Supplies	906,283	1,364,645	(33.59)
Operating Expenses	1,834,462	1,188,560	54.34
Subtotal	8,769,944	8,027,939	9.24
Interagency Transfers Out	91,718	52,810	73.68
Interfund Transfers Out.....	426,268	257,361	65.63
Total Expenditures and Transfers Out	9,287,930	8,338,110	11.39
Revenues Over (Under) Expenditures.....	973,734	567,861	71.47
Beginning Fund Balance.....	1,799,714	979,249	83.79
Prior Year Audit Adjustments/Restatements	235,590	252,604	(6.74)
ENDING BALANCE	\$ 3,009,038	\$ 1,799,714	67.20

Table 1. Summary of Funds
School District Funds
Fiscal Year 1998-99

Article XIII-B Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
Elementary	19	20	(5.00) %
High School	1	1	--
Unified	12	13	(7.69)
REVENUES			
Local.....	\$ 1,834,641	\$ 2,147,291	(14.56)
Subtotal	1,834,641	2,147,291	(14.56)
Interfund Transfers In	1,651,481	257,509	541.33
Total Revenues and Transfers In	3,486,122	2,404,800	44.97
EXPENDITURES			
Interfund Transfers Out.....	4,808,406	928,799	417.70
Total Transfers Out.....	4,808,406	928,799	417.70
Revenues Over (Under) Expenditures.....	(1,322,284)	1,476,001	(189.59)
Beginning Fund Balance.....	33,683,586	32,232,539	4.50
Prior Year Audit Adjustments/Restatements	4	(24,954)	(100.02)
ENDING BALANCE	\$ 32,361,306	\$ 33,683,586	(3.93)

Table 1. Summary of Funds
School District Funds
Fiscal Year 1998-99

Foundation Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
Elementary	41	34	20.59 %
High School	24	23	4.35
Unified	63	61	3.28
Common Administration.....	2	1	100.00
REVENUES			
Local.....	\$ 12,092,253	\$ 12,887,437	(6.17)
Other Financing Sources	232,569	97,328	138.95
Subtotal	12,324,822	12,984,765	(5.08)
Interagency Transfers In	43,862	2,050	2,039.61
Interfund Transfers In	2,447,530	2,308,764	6.01
Total Revenues and Transfers In.....	14,816,214	15,295,579	(3.13)
EXPENDITURES			
Certificated Salaries.....	423,111	421,534	0.37
Classified Salaries	357,048	364,699	(2.10)
Employee Benefits.....	313,263	181,831	72.28
Books and Supplies	1,111,479	958,251	15.99
Operating Expenses	6,270,895	4,199,130	49.34
Capital Outlay	1,414,420	880,625	60.62
Other Financing Uses	36,798	461,307	(92.02)
Subtotal	9,927,014	7,467,377	32.94
Interagency Transfers Out	76,069	185,886	(59.08)
Interfund Transfers Out.....	3,152,886	1,708,408	84.55
Total Expenditures and Transfers Out	13,155,969	9,361,671	40.53
Revenues Over (Under) Expenditures.....	1,660,245	5,933,908	(72.02)
Beginning Fund Balance	40,790,208	34,215,989	19.21
Prior Year Audit Adjustments/Restatements	(221,593)	640,311	(134.61)
ENDING BALANCE	\$ 42,228,860	\$ 40,790,208	3.53

Table 1A. Summary of Funds
School District Funds
Funds Charged to the General Fund
Fiscal Year 1998-99

<u>Self-Insurance Fund</u>	<u>1998-99</u>	<u>1997-98</u>	<u>Percentage Increase (Decrease)</u>
Number of Districts Reporting:			
Elementary	53	55	(3.64) %
High School	28	30	(6.67)
Unified	133	132	0.76
Common Administration.....	4	5	(20.00)
REVENUES			
In-District Premiums/Contributions.....	\$ 995,864,755	\$ 918,524,024	8.42
Other Local.....	65,632,770	75,126,055	(12.64)
Subtotal.....	1,061,497,525	993,650,079	6.83
Interagency Transfers In.....	6,595,861	3,899,783	69.13
Interfund Transfers In	30,278,778	30,257,543	0.07
Total Revenues and Transfers In.....	1,098,372,164	1,027,807,405	6.87
EXPENDITURES			
Certificated Salaries.....	867,273	1,072,811	(19.16)
Classified Salaries	8,691,324	8,592,745	1.15
Employee Benefits.....	93,814,152	90,023,603	4.21
Books and Supplies	1,141,659	1,457,381	(21.66)
Operating Expenses	969,239,564	871,418,736	11.23
Subtotal.....	1,073,753,972	972,565,276	10.40
Interagency Transfers Out	917,998	489,641	87.48
Interfund Transfers Out.....	16,509,312	15,073,540	9.53
Total Expenditures and Transfers Out	1,091,181,282	988,128,457	10.43
Revenues Over (Under) Expenditures.....	7,190,882	39,678,948	(81.88)
Beginning Fund Balance.....	388,873,175	362,013,452	7.42
Prior Year Audit Adjustments/Restatements	(18,062,828)	(12,819,225)	40.90
ENDING BALANCE	\$ 378,001,229	\$ 388,873,175	(2.80)

Table 1A. Summary of Funds
School District Funds
Funds Charged to the General Fund
Fiscal Year 1998-99

Warehouse Revolving Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
Elementary	1	1	-- %
High School	2	2	--
Unified	2	2	--
REVENUES			
Local.....	\$ 177,759	\$ 31,591	462.69
Subtotal	177,759	31,591	462.69
Interfund Transfers In	50,000	272,746	(81.67)
Total Revenues and Transfers In	227,759	304,337	(25.16)
EXPENDITURES			
Classified Salaries	149,592	144,816	3.30
Employee Benefits	36,104	41,729	(13.48)
Books and Supplies	95,169	87,866	8.31
Operating Expenses	(33,969)	6,310	(638.34)
Subtotal	246,896	280,721	(12.05)
Interagency Transfers Out	19,477	9,911	96.52
Interfund Transfers Out	--	143,185	(100.00)
Total Expenditures and Transfers Out	266,373	433,817	(38.60)
Revenues Over (Under) Expenditures	(38,614)	(129,480)	(70.18)
Beginning Fund Balance	649,318	777,193	(16.45)
Prior Year Audit Adjustments/Restatements	47,123	1,605	2,836.01
ENDING BALANCE	\$ 657,827	\$ 649,318	1.31

Table 1A. Summary of Funds
School District Funds
Funds Charged to the General Fund
Fiscal Year 1998-99

<u>Retiree Benefits Fund</u>	<u>1998-99</u>	<u>1997-98</u>	<u>Percentage Increase (Decrease)</u>
Number of Districts Reporting:			
Elementary	76	75	1.33 %
High School	23	22	4.55
Unified	74	73	1.37
Common Administration.....	2	3	(33.33)
REVENUES			
In-District Premiums/Contributions.....	\$ 28,949,775	\$ 25,807,830	12.17
Other Local.....	7,070,151	6,130,817	15.32
Other Financing Sources	655,712	520,487	25.98
Subtotal	36,675,638	32,459,134	12.99
Interfund Transfers In	28,912,981	30,418,363	(4.95)
Total Revenues and Transfers In	65,588,619	62,877,497	4.31
EXPENDITURES			
Employee Benefits.....	34,611,508	29,187,159	18.58
Operating Expenses	5,356,289	5,012,390	6.86
Subtotal	39,967,797	34,199,549	16.87
Interfund Transfers Out.....	1,153,374	2,409,257	(52.13)
Total Expenditures and Transfers Out	41,121,171	36,608,806	12.33
Revenues Over (Under) Expenditures	24,467,448	26,268,691	(6.86)
Beginning Fund Balance	102,582,998	78,466,562	30.73
Prior Year Audit Adjustments/Restatements	153,066	(2,152,255)	(107.11)
ENDING BALANCE	\$ 127,203,512	\$ 102,582,998	24.00

Table 2. Summary of Funds
 County Offices of Education
 Fiscal Year 1998-99

County School Service Fund (General Fund)	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
County Office.....	58	58	-- %
REVENUES			
Revenue Limit.....	\$ 280,720,433	\$ 271,592,706	3.36
Local Taxes/Fees	506,450,253	485,032,756	4.42
Federal	477,237,570	431,991,851	10.47
State.....	1,009,735,865	628,959,491	60.54
Local.....	190,532,824	171,960,067	10.80
Other Financing Sources	3,369,016	16,622,148	(79.73)
Subtotal	2,468,045,961	2,006,159,019	23.02
Interagency Transfers In.....	395,293,044	208,858,271	89.26
Interfund Transfers In	7,841,232	7,703,775	1.78
Total Revenues and Transfers In	2,871,180,237	2,222,721,065	29.17
EXPENDITURES			
Certificated Salaries.....	580,633,228	535,140,340	8.50
Classified Salaries	474,284,399	422,428,585	12.28
Employee Benefits.....	238,187,166	236,010,267	0.92
Books and Supplies	79,873,723	67,746,607	17.90
Operating Expenses	582,997,623	524,249,485	11.21
Capital Outlay	74,079,920	59,723,178	24.04
Other Outgo.....	15,227,900	16,983,112	(10.34)
Direct Support/Indirect Costs	(9,220,014)	(7,030,227)	31.15
Other Financing Uses	13,019,044	13,768,079	(5.44)
Subtotal	2,049,082,989	1,869,019,426	9.63
Interagency Transfers Out	790,432,591	293,620,571	169.20
Interfund Transfers Out.....	24,163,350	22,637,045	6.74
Total Expenditures and Transfers Out	2,863,678,930	2,185,277,042	31.04
Revenues Over (Under) Expenditures	7,501,307	37,444,023	(79.97)
Beginning Fund Balance	309,369,456	272,306,378	13.61
Prior Year Audit Adjustments/Restatements	3,582,354	(380,945)	(1,040.39)
ENDING BALANCE	\$ 320,453,117	\$ 309,369,456	3.58

Table 2. Summary of Funds
 County Offices of Education
 Fiscal Year 1998-99

Adult Education Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
County Office.....	2	--	100.00 %
REVENUES			
Revenue Limit.....	\$ 306,688	--	100.00
Federal.....	3,531	--	100.00
State.....	47,275	--	100.00
Local.....	21,591	--	100.00
Subtotal.....	379,085	--	100.00
Interagency Transfers In.....	41,825	--	100.00
Interfund Transfers In.....	2,438	--	100.00
Total Revenues and Transfers In.....	423,348	--	100.00
EXPENDITURES			
Certificated Salaries.....	177,258	--	100.00
Classified Salaries.....	18,830	--	100.00
Employee Benefits.....	37,209	--	100.00
Books and Supplies.....	10,269	--	100.00
Operating Expenses.....	22,272	--	100.00
Capital Outlay.....	13,850	--	100.00
Direct Support/Indirect Costs.....	13,569	--	100.00
Subtotal.....	293,257	--	100.00
Interagency Transfers Out.....	43,661	--	100.00
Interfund Transfers Out.....	45,000	--	100.00
Total Expenditures and Transfers Out.....	381,918	--	100.00
Revenues Over (Under) Expenditures.....	41,430	--	100.00
Beginning Fund Balance.....	0	--	--
Prior Year Audit Adjustments/Restatements.....	2,437	--	100.00
ENDING BALANCE.....	\$ 43,867	--	100.00

*First year of Adult Education Fund transactions.

Table 2. Summary of Funds
 County Offices of Education
 Fiscal Year 1998-99

<u>Cafeteria Fund/Account, Special Revenue</u>	<u>1998-99</u>	<u>1997-98</u>	<u>Percentage Increase (Decrease)</u>
Number of Districts Reporting:			
County Office.....	2	2	-- %
REVENUES			
Food Service Sales.....	\$ 598,556	\$ 495,378	20.83
Total Federal	612,405	885,407	(30.83)
Other State	57,960	63,499	(8.72)
Other Local.....	152,851	6,110	2,401.65
Subtotal	1,421,772	1,450,394	(1.97)
Interfund Transfers In	156,000	195,000	(20.00)
Total Revenues and Transfers In	1,577,772	1,645,394	(4.11)
EXPENDITURES			
Classified Salaries	384,619	374,660	2.66
Employee Benefits.....	87,754	111,363	(21.20)
Books and Supplies	989,920	926,064	6.90
Operating Expenses	129,145	128,795	0.27
Capital Outlay	551	67,214	(99.18)
Direct Support/Indirect Costs	934	1,054	(11.39)
Subtotal	1,592,923	1,609,150	(1.01)
Interagency Transfers Out	--	21,103	100.00
Total Expenditures and Transfers Out	1,592,923	1,630,253	(2.29)
Revenues Over (Under) Expenditures	(15,151)	15,141	(200.07)
Beginning Fund Balance	49,168	34,793	41.32
Prior Year Audit Adjustments/Restatements	(19,243)	(766)	2,412.14
ENDING BALANCE	\$ 14,774	\$ 49,168	(69.95)

Table 2. Summary of Funds
County Offices of Education
Fiscal Year 1998-99

Child Development Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
County Office.....	38	34	11.76 %
REVENUES			
Federal.....	\$ 85,367,860	\$ 72,834,605	17.21
State.....	93,356,225	72,293,397	29.14
Local.....	25,189,645	7,920,429	218.03
Other Financing Sources	747	15,303	(95.12)
Subtotal	203,914,477	153,063,734	33.22
Interagency Transfers In	6,359,656	4,958,490	28.26
Interfund Transfers In	395,724	504,684	(21.59)
Total Revenues and Transfers In.....	210,669,857	158,526,908	32.89
EXPENDITURES			
Certificated Salaries.....	24,804,972	22,884,734	8.39
Classified Salaries	37,151,734	32,053,090	15.91
Employee Benefits.....	15,050,566	14,931,051	0.80
Books and Supplies	5,730,400	4,950,535	15.75
Operating Expenses	108,691,681	69,880,914	55.54
Capital Outlay	4,989,832	3,606,704	38.35
Direct Support/Indirect Costs	9,204,563	7,048,627	30.59
Other Financing Uses	101,004	103,868	(2.76)
Subtotal	205,724,752	155,459,523	32.33
Interagency Transfers Out	5,100,604	2,000,892	154.92
Interfund Transfers Out.....	56,493	37,800	49.45
Total Expenditures and Transfers Out	210,881,849	157,498,215	33.89
Revenues Over (Under) Expenditures.....	(211,992)	1,028,693	(120.61)
Beginning Fund Balance	2,420,832	1,331,905	81.76
Prior Year Audit Adjustments/Restatements	(207,366)	60,234	(444.27)
ENDING BALANCE	\$ 2,001,474	\$ 2,420,832	(17.32)

Table 2. Summary of Funds
 County Offices of Education
 Fiscal Year 1998-99

Deferred Maintenance Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
County Office.....	51	50	2.00 %
REVENUES			
State.....	\$ 7,327,980	\$ 5,943,193	23.30
Local.....	1,152,441	862,226	33.66
Subtotal	8,480,421	6,805,419	24.61
Interfund Transfers In	7,693,840	5,325,837	44.46
Total Revenues and Transfers In	16,174,261	12,131,256	33.33
EXPENDITURES			
Classified Salaries	29,595	36,506	(18.93)
Employee Benefits.....	3,753	4,765	(21.24)
Books and Supplies	82,621	34,141	142.00
Operating Expenses	5,549,734	3,406,583	62.91
Capital Outlay	2,661,239	1,928,911	37.97
Subtotal	8,326,942	5,410,906	53.89
Interagency Transfers Out	1,746	704	148.01
Interfund Transfers Out.....	28,500	34,642	(17.73)
Total Expenditures and Transfers Out	8,357,188	5,446,252	53.45
Revenues Over (Under) Expenditures	7,817,073	6,685,004	16.93
Beginning Fund Balance	24,123,053	17,057,661	41.42
Prior Year Audit Adjustments/Restatements	(897)	380,388	(100.24)
ENDING BALANCE	\$ 31,939,229	\$ 24,123,053	32.40

Table 2. Summary of Funds
 County Offices of Education
 Fiscal Year 1998-99

<u>Pupil Transportation Equipment Fund</u>	<u>1998-99</u>	<u>1997-98</u>	<u>Percentage Increase (Decrease)</u>
Number of Districts Reporting:			
County Office.....	2	1	100.00 %
REVENUES			
Local.....	\$ 7,498	\$ 131	5,623.66
Subtotal.....	7,498	131	5,623.66
Interfund Transfers In	426,465	50,000	752.93
Total Revenues and Transfers In.....	433,963	50,131	765.66
EXPENDITURES			
Capital Outlay	53,670	51,466	4.28
Total Expenditures	53,670	51,466	4.28
Revenues Over (Under) Expenditures.....	380,293	(1,335)	(28,586.37)
Beginning Fund Balance.....	3,665	0	100.00
Prior Year Audit Adjustments/Restatements	--	5,000	(100.00)
ENDING BALANCE	\$ 383,958	\$ 3,665	10,376.34

Table 2. Summary of Funds
 County Offices of Education
 Fiscal Year 1998-99

<u>Special Reserve Fund, Non-Capital Projects</u>	<u>1998-99</u>	<u>1997-98</u>	<u>Percentage Increase (Decrease)</u>
Number of Districts Reporting:			
County Office.....	29	26	11.54 %
REVENUES			
Local.....	\$ 2,037,144	\$ 2,122,920	(4.04)
Subtotal.....	2,037,144	2,122,920	(4.04)
Interfund Transfers In	3,114,507	3,659,031	(14.88)
Total Revenues and Transfers In.....	5,151,651	5,781,951	(10.90)
EXPENDITURES			
Interfund Transfers Out.....	2,201,454	1,594,781	38.04
Total Transfers Out.....	2,201,454	1,594,781	38.04
Revenues Over (Under) Expenditures.....	2,950,197	4,187,170	(29.54)
Beginning Fund Balance.....	19,261,431	18,208,834	5.78
Prior Year Audit Adjustments/Restatements	3	(3,134,573)	(100.00)
ENDING BALANCE	\$ 22,211,631	\$ 19,261,431	15.32

Table 2. Summary of Funds
County Offices of Education
Fiscal Year 1998-99

Building Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
County Office.....	3	5	(40.00) %
REVENUES			
Local	\$ 55,972	\$ 326,410	(82.85)
Other Financing Sources	624	4,707,054	(99.99)
Subtotal	56,596	5,033,464	(98.88)
Interfund Transfers	100,000	--	100.00
Total Revenues and Transfers In	156,596	5,033,464	(96.89)
EXPENDITURES			
Operating Expenses	1,963	31,542	(93.78)
Capital Outlay	193,536	4,578,261	(95.77)
Other Financing Uses	48,980	--	100.00
Subtotal	244,479	4,609,803	(94.70)
Interfund Transfers Out.....	44,374	--	100.00
Total Expenditures and Transfers Out	288,853	4,609,803	(93.73)
Revenues Over (Under) Expenditures	(132,257)	423,661	(131.22)
Beginning Fund Balance	954,871	579,315	64.83
Prior Year Audit Adjustments/Restatements	(1)	(48,105)	(100.00)
ENDING BALANCE	\$ 822,613	\$ 954,871	(13.85)

Table 2. Summary of Funds
 County Offices of Education
 Fiscal Year 1998-99

Capital Facilities Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
County Office.....	14	14	-- %
REVENUES			
State.....	\$ (43,300)	\$ 42,673	(201.47)
Local.....	555,547	1,709,721	(67.51)
Subtotal	512,247	1,752,394	(70.77)
Interfund Transfers In	--	4,427	(100.00)
Total Revenues and Transfers In	512,247	1,756,821	(70.84)
EXPENDITURES			
Classified Salaries	29,326	28,064	4.50
Employee Benefits.....	661	3,925	(83.16)
Operating Expenses	43,879	37,267	17.74
Capital Outlay	11,680	1,078,065	(98.92)
Direct Support/Indirect Costs	955	791	20.73
Subtotal	86,501	1,148,112	(92.47)
Interagency Transfers Out	3,494	1,922	81.79
Interfund Transfers Out.....	181,588	16,318	1,012.81
Total Expenditures and Transfers Out	271,583	1,166,352	(76.72)
Revenues Over (Under) Expenditures	240,664	590,469	(59.24)
Beginning Fund Balance	2,260,035	1,590,302	42.11
Prior Year Audit Adjustments/Restatements	2	79,264	(100.00)
ENDING BALANCE	\$ 2,500,701	\$ 2,260,035	10.65

Table 2. Summary of Funds
County Offices of Education
Fiscal Year 1998-99

State School Building Lease-Purchase Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
County Office.....	19	18	5.56 %
REVENUES			
Federal.....	\$ 118,994	\$ 1,289,273	(90.77)
State.....	8,159,573	--	100.00
Local.....	1,151,059	408,568	181.73
Other Financing Sources	3,711,850	4,774,596	(22.26)
Subtotal	13,141,476	6,472,437	103.04
Interagency Transfers In.....	7,380,682	--	100.00
Interfund Transfers In	399,775	97,386	310.51
Total Revenues and Transfers In	20,921,933	6,569,823	218.46
EXPENDITURES			
Classified Salaries	100,570	139,939	(28.13)
Employee Benefits.....	9,387	31,263	(69.97)
Books and Supplies	143,624	88,252	62.74
Operating Expenses	529,168	776,041	(31.81)
Capital Outlay	9,108,701	15,189,242	(40.03)
Other Financing Uses	221,612	--	100.00
Subtotal	10,113,062	16,224,737	(37.67)
Interagency Transfers Out	7,809,974	413,794	1,787.41
Interfund Transfers Out.....	98,938	533,477	(81.45)
Total Expenditures and Transfers Out	18,021,974	17,172,008	4.95
Revenues Over (Under) Expenditures	2,899,959	(10,602,185)	(127.35)
Beginning Fund Balance	7,165,833	17,999,590	(60.19)
Prior Year Audit Adjustments/Restatements	(241,624)	(231,572)	4.34
ENDING BALANCE	\$ 9,824,168	\$ 7,165,833	37.10

Table 2. Summary of Funds
County Offices of Education
Fiscal Year 1998-99

<u>Special Reserve Fund, Capital Projects</u>	<u>1998-99</u>	<u>1997-98</u>	<u>Percentage Increase (Decrease)</u>
Number of Districts Reporting:			
County Office.....	34	34	-- %
REVENUES			
Local.....	\$ 19,765,854	\$ 2,052,394	863.06
Other Financing Sources	--	35,685,111	(100.00)
Subtotal	19,765,854	37,737,505	(47.62)
Interfund Transfers In	7,902,260	11,704,605	(32.49)
Total Revenues and Transfers In	27,668,114	49,442,110	(44.04)
EXPENDITURES			
Classified Salaries	7,409	17,339	(57.27)
Employee Benefits.....	203	927	(78.10)
Books and Supplies	25,990	35,039	(25.83)
Operating Expenses	563,515	59,271	850.74
Capital Outlay	14,198,269	13,551,768	4.77
Other Financing Uses	25,470,251	2,640,481	864.61
Subtotal	40,265,637	16,304,825	146.96
Interagency Transfers Out	97,708	--	100.00
Interfund Transfers Out.....	1,933,900	2,659,471	(27.28)
Total Expenditures and Transfers Out	42,297,245	18,964,296	123.04
Revenues Over (Under) Expenditures	(14,629,131)	30,477,814	(148.00)
Beginning Fund Balance	66,381,996	32,794,032	102.42
Prior Year Audit Adjustments/Restatements	209,034	3,110,150	(93.28)
ENDING BALANCE	\$ 51,961,899	\$ 66,381,996	(21.72)

Table 2. Summary of Funds
 County Offices of Education
 Fiscal Year 1998-99

County School Facilities Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
County Office.....	3	--	100.00 %
REVENUES			
State.....	\$ 785,267	--	100.00
Local.....	2,408	--	100.00
Other Financing Sources	156,369	--	100.00
Subtotal	944,044	--	100.00
Interfund Transfers In	69	--	100.00
Total Revenues and Transfers In	944,113	--	100.00
EXPENDITURES			
Operating Expenses	78,809	--	100.00
Capital Outlay	785,267	--	100.00
Total Expenditures	864,076	--	100.00
Revenues Over (Under) Expenditures	80,037	--	100.00
Beginning Fund Balance	0	0	--
Prior Year Audit Adjustments/Restatements	0	--	--
ENDING BALANCE	\$ 80,037	0	100.00

*First year of County School Facilities Fund transactions.

Table 2. Summary of Funds
 County Offices of Education
 Fiscal Year 1998-99

<u>Tax Override Fund</u>	<u>1998-99</u>	<u>1997-98</u>	<u>Percentage Increase (Decrease)</u>
Number of Districts Reporting:			
County Office.....	6	5	20.00 %
REVENUES			
State.....	\$ 6,864	\$ 11,883	(42.24)
Local.....	393,267	525,455	(25.16)
Total Revenues	400,131	537,338	(25.53)
EXPENDITURES			
State School Building.....	305,475	481,318	(36.53)
Other Financing Uses	128,287	--	100.00
Subtotal	433,762	481,318	(9.88)
Interfund Transfers Out.....	40,053	--	100.00
Total Expenditures and Transfers Out	473,815	481,318	(1.56)
Revenues Over (Under) Expenditures	(73,684)	56,020	(231.53)
Beginning Fund Balance	291,478	60,890	378.70
Prior Year Audit Adjustments/Restatements	(34,969)	174,568	(120.03)
ENDING BALANCE	\$ 182,825	\$ 291,478	(37.28)

Table 2. Summary of Funds
 County Offices of Education
 Fiscal Year 1998-99

Debt Service Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
County Office.....	6	6	-- %
Local.....	\$ 107,568	\$ 203,322	(47.09)
Subtotal.....	107,568	203,322	(47.09)
Interfund Transfers In	1,718,939	4,042,383	(57.48)
Total Revenues and Transfers In.....	1,826,507	4,245,705	(56.98)
EXPENDITURES			
Other Financing Uses	1,891,970	4,038,341	(53.15)
Subtotal.....	1,891,970	4,038,341	(53.15)
Interfund Transfers Out.....	--	1,208	(100.00)
Total Expenditures and Transfers Out	1,891,970	4,039,549	(53.16)
Revenues Over (Under) Expenditures.....	(65,463)	206,156	(131.75)
Beginning Fund Balance.....	7,205,422	6,970,679	3.37
Prior Year Audit Adjustments/Restatements	(2,109,568)	28,587	(7,479.47)
ENDING BALANCE	\$ 5,030,391	\$ 7,205,422	(30.19)

Table 2. Summary of Funds
 County Offices of Education
 Fiscal Year 1998-99

Enterprise Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
County Office.....	3	4	(25.00) %
REVENUES			
Local.....	\$ 1,720,770	\$ 1,786,976	(3.70)
Subtotal.....	1,720,770	1,786,976	(3.70)
Interfund Transfers In	12,075	124,733	(90.32)
Total Revenues and Transfers In.....	1,732,845	1,911,709	(9.36)
EXPENDITURES			
Certificated Salaries.....	68,289	85,275	(19.92)
Classified Salaries	748,609	800,699	(6.51)
Employee Benefits.....	142,465	206,159	(30.90)
Books and Supplies	277,281	223,774	23.91
Operating Expenses	318,877	394,015	(19.07)
Subtotal.....	1,555,521	1,709,922	(9.03)
Interagency Transfers Out	121,631	36,746	231.00
Interfund Transfers Out.....	--	1,103,703	(100.00)
Total Expenditures and Transfers Out	1,677,152	2,850,371	(41.16)
Revenues Over (Under) Expenditures.....	55,693	(938,662)	(105.93)
Beginning Fund Balance.....	1,071,606	4,022,188	(73.36)
Prior Year Audit Adjustments/Restatements	1	(2,011,920)	(100.00)
ENDING BALANCE	\$ 1,127,300	\$ 1,071,606	5.20

Table 2. Summary of Funds
 County Offices of Education
 Fiscal Year 1998-99

<u>Article XIII-B Fund</u>	<u>1998-99</u>	<u>1997-98</u>	<u>Percentage Increase (Decrease)</u>
Number of Districts Reporting:			
County Office.....	5	4	25.00 %
REVENUES			
Local.....	\$ 284,784	\$ 258,372	10.22
Subtotal	284,784	258,372	10.22
Interfund Transfers In.....	777,123	125,000	521.70
Total Revenues and Transfers In.....	1,061,907	383,372	176.99
EXPENDITURES			
Interfund Transfers Out.....	239,191	31,036	670.69
Total Transfers Out.....	239,191	31,036	670.69
Revenues Over (Under) Expenditures.....	822,716	352,336	133.50
Beginning Fund Balance.....	6,372,994	6,020,658	5.85
Prior Year Audit Adjustments/Restatements	--	--	--
ENDING BALANCE	\$ 7,195,710	\$ 6,372,994	12.91

Table 2. Summary of Funds
County Offices of Education
Fiscal Year 1998-99

Foundation Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
County Office.....	15	15	-- %
REVENUES			
Local.....	\$ 1,376,104	\$ 1,286,928	6.93
Other Financing Sources	--	2	(100.00)
Subtotal	1,376,104	1,286,930	6.93
Interfund Transfers In	24,934	--	100.00
Total Revenues and Transfers In	1,401,038	1,286,930	8.87
EXPENDITURES			
Certificated Salaries.....	11,745	18,670	(37.09)
Classified Salaries	54,300	19,100	184.29
Employee Benefits.....	11,726	6,498	80.46
Books and Supplies	173,299	311,555	(44.38)
Operating Expenses	730,182	717,844	1.72
Capital Outlay	19,944	12,138	64.31
Other Financing Uses	--	2	(100.00)
Subtotal	1,001,196	1,085,807	(7.79)
Interagency Transfers Out	6,563	--	100.00
Interfund Transfers Out.....	117,435	131,488	(10.69)
Total Expenditures and Transfers Out	1,125,194	1,217,295	(7.57)
Revenues Over (Under) Expenditures	275,844	69,635	296.13
Beginning Fund Balance	4,701,095	4,622,986	1.69
Prior Year Audit Adjustments/Restatements	10,019	8,474	18.23
ENDING BALANCE	\$ 4,986,958	\$ 4,701,095	6.08

Table 2. Summary of Funds
 County Offices of Education
 Fiscal Year 1998-99

Forest Reserve Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
County Office.....	38	38	-- %
REVENUES			
Federal.....	\$ 10,423,439	\$ 7,181,831	45.14
Local.....	395,442	494,468	(20.03)
Subtotal.....	10,818,881	7,676,299	40.94
Interagency Transfers In.....	4,949,077	9,295,431	(46.76)
Total Revenues and Transfers In.....	15,767,958	16,971,730	(7.09)
EXPENDITURES			
Interagency Transfers Out.....	14,113,131	14,383,712	(1.88)
Interfund Transfers Out.....	2,469,347	2,654,027	(6.96)
Total Transfers Out.....	16,582,478	17,037,739	(2.67)
Revenues Over (Under) Expenditures.....	(814,520)	(66,009)	1,133.95
Beginning Fund Balance.....	8,799,301	8,865,527	(0.75)
Prior Year Audit Adjustments/Restatements.....	(4,531)	(217)	1,988.02
ENDING BALANCE.....	\$ 7,980,250	\$ 8,799,301	(9.31)

Table 2A. Summary of Funds
County Offices of Education
Funds Charged to the County School Service Fund
Fiscal Year 1998-99

Self-Insurance Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
County Office.....	15	15	-- %
REVENUES			
In-District Premiums/Contributions.....	\$ 262,911,801	\$ 213,392,896	23.21
Other Local.....	8,092,951	10,258,183	(21.11)
Subtotal.....	271,004,752	223,651,079	21.17
Interagency Transfers In.....	--	50,636	(100.00)
Interfund Transfers In.....	4,315	--	100.00
Total Revenues and Transfers In.....	271,009,067	223,701,715	21.15
EXPENDITURES			
Classified Salaries.....	184,076	134,418	36.94
Employee Benefits.....	36,007,211	32,324,239	11.39
Books and Supplies.....	61,869	102,858	(39.85)
Operating Expenses.....	248,847,925	201,411,340	23.55
Subtotal.....	285,101,081	233,972,855	21.85
Interagency Transfers Out.....	10,048	115,850	(91.33)
Interfund Transfers Out.....	50,589	84,543	(40.16)
Total Expenditures and Transfers Out.....	285,161,718	234,173,248	21.77
Revenues Over (Under) Expenditures.....	(14,152,651)	(10,471,533)	35.15
Beginning Fund Balance.....	60,193,624	69,796,018	(13.76)
Prior Year Audit Adjustments/Restatements.....	(362,398)	869,139	(141.70)
ENDING BALANCE.....	\$ 45,678,575	\$ 60,193,624	(24.11)

Table 2A. Summary of Funds
 County Offices of Education
 Funds Charged to the County School Service Fund
 Fiscal Year 1998-99

<u>Warehouse Revolving Fund</u>	<u>1998-99</u>	<u>1997-98</u>	<u>Percentage Increase (Decrease)</u>
Number of Districts Reporting:			
County Office.....	2	2	-- %
REVENUES			
Local.....	\$ 526,210	\$ 622,077	(15.41)
Total Revenues	526,210	622,077	(15.41)
EXPENDITURES			
Classified Salaries	43,634	42,284	3.19
Employee Benefits.....	14,234	14,773	(3.65)
Books and Supplies	499,709	584,812	(14.55)
Operating Expenses	1,712	6,548	(73.85)
Total Expenditures	559,289	648,417	(13.75)
Revenues Over (Under) Expenditures	(33,079)	(26,340)	25.58
Beginning Fund Balance	186,527	212,867	(12.37)
Prior Year Audit Adjustments/Restatements	--	--	--
ENDING BALANCE	\$ 153,448	\$ 186,527	(17.73)

Table 2A. Summary of Funds
 County Offices of Education
 Funds Charged to the County School Service Fund
 Fiscal Year 1998-99

Retiree Benefits Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
County Office.....	20	19	5.26 %
REVENUES			
In-District Premiums/Contributions.....	\$ 3,003,663	\$ 2,996,695	0.23
Other Local.....	1,358,896	1,268,953	7.09
Subtotal.....	4,362,559	4,265,648	2.27
Interfund Transfers In.....	1,295,580	393,191	229.50
Total Revenues and Transfers In.....	5,658,139	4,658,839	21.45
EXPENDITURES			
Employee Benefits.....	1,344,146	1,495,397	(10.11)
Operating Expenses.....	976,230	1,679,233	(41.86)
Other Financing Uses.....	19,065	18,718	1.85
Subtotal.....	2,339,441	3,193,348	(26.74)
Interfund Transfers Out.....	195,066	2,410,512	(91.91)
Total Expenditures and Transfers Out.....	2,534,507	5,603,860	(54.77)
Revenues Over (Under) Expenditures.....	3,123,632	(945,021)	(430.54)
Beginning Fund Balance.....	19,121,581	20,066,601	(4.71)
Prior Year Audit Adjustments/Restatements.....	5,076,325	1	507,632,400.00
ENDING BALANCE.....	\$ 27,321,538	\$ 19,121,581	42.88

Table 3. Summary of Funds
 Joint Powers Agencies
 Fiscal Year 1998-99

General Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
JPA.....	53	52	1.92 %
REVENUES			
Federal	\$ 25,184,837	\$ 27,680,144	(9.01)
State.....	18,295,564	19,323,114	(5.32)
Local.....	16,743,633	14,933,324	12.12
Other Financing Sources	203,362	22,507	803.55
Subtotal	60,427,396	61,959,089	(2.47)
Interagency Transfers In	160,302,730	132,028,087	21.42
Interfund Transfers In	223,190	486,000	(54.08)
Total Revenues and Transfers In.....	220,953,316	194,473,176	13.62
EXPENDITURES			
Certificated Salaries.....	38,398,339	36,824,317	4.27
Classified Salaries	34,345,933	32,507,993	5.65
Employee Benefits.....	14,759,468	14,861,782	(0.69)
Books and Supplies	14,099,244	18,749,087	(24.80)
Operating Expenses	57,616,401	58,224,904	(1.05)
Capital Outlay	6,888,337	6,911,711	(0.34)
Other Outgo.....	56,950	38,832	46.66
Other Financing Uses	438,127	1,194,226	(63.31)
Subtotal	166,602,799	169,312,852	(1.60)
Interagency Transfers Out	45,826,329	15,843,968	189.24
Interfund Transfers Out.....	2,550,868	3,863,441	(33.97)
Total Expenditures and Transfers Out	214,979,996	189,020,261	13.73
Revenues Over (Under) Expenditures.....	5,973,320	5,452,915	9.54
Beginning Fund Balance	33,608,422	28,556,398	17.69
Prior Year Audit Adjustments/Restatements	(1,197,645)	(400,891)	198.75
ENDING BALANCE	\$ 38,384,097	\$ 33,608,422	14.21

Table 3. Summary of Funds
 Joint Powers Agencies
 Fiscal Year 1998-99

Adult Education Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
JPA.....	1	1	-- %
REVENUES			
Federal.....	\$ 342,351	\$ 317,246	7.91
State.....	131,191	--	100.00
Local.....	6,796,482	6,937,322	(2.03)
Subtotal.....	7,270,024	7,254,568	0.21
Interfund Transfers In.....	60,000	--	100.00
Total Revenues and Transfers In.....	7,330,024	7,254,568	1.04
EXPENDITURES			
Certificated Salaries.....	3,181,104	2,993,254	6.28
Classified Salaries.....	1,799,569	1,720,955	4.57
Employee Benefits.....	877,437	909,168	(3.49)
Books and Supplies.....	430,118	310,282	38.62
Operating Expenses.....	1,034,060	900,759	14.80
Capital Outlay.....	103,880	150,272	(30.87)
Subtotal.....	7,426,168	6,984,690	6.32
Interfund Transfers Out.....	--	191,000	(100.00)
Total Expenditures and Transfers Out.....	7,426,168	7,175,690	3.49
Revenues Over (Under) Expenditures.....	(96,144)	78,878	(221.89)
Beginning Fund Balance.....	485,150	409,459	18.49
Prior Year Audit Adjustments/Restatements.....	--	(3,187)	100.00
ENDING BALANCE.....	\$ 389,006	\$ 485,150	(19.82)

Table 3. Summary of Funds
Joint Powers Agencies
Fiscal Year 1998-99

Cafeteria Fund/Account, Special Revenue	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
JPA.....	1	1	-- %
REVENUES			
Food Service Sales.....	\$ 653,737	\$ 565,122	15.68
Total Federal	708,730	704,033	0.67
Other State	47,613	45,041	5.71
Other Local.....	7,591	4,876	55.68
Total Revenues	1,417,671	1,319,072	7.47
EXPENDITURES			
Classified Salaries	514,452	476,961	7.86
Employee Benefits.....	177,428	184,304	(3.73)
Books and Supplies	583,328	551,621	5.75
Operating Expenses	79,452	74,212	7.06
Capital Outlay	11,541	8,969	28.68
Total Expenditures	1,366,201	1,296,067	5.41
Revenues Over (Under) Expenditures	51,470	23,005	123.73
Beginning Fund Balance	46,284	23,279	98.82
Prior Year Audit Adjustments/Restatements	--	--	--
ENDING BALANCE	\$ 97,754	\$ 46,284	111.20

Table 3. Summary of Funds
 Joint Powers Agencies
 Fiscal Year 1998-99

<u>Deferred Maintenance Fund</u>	<u>1998-99</u>	<u>1997-98</u>	<u>Percentage Increase (Decrease)</u>
Number of Districts Reporting:			
JPA.....	2	1	100.00 %
REVENUES			
Local.....	\$ 3,514	\$ 12,708	(72.35)
Subtotal.....	3,514	12,708	(72.35)
Interfund Transfers In	70,000	209,051	(66.52)
Total Revenues and Transfers In.....	73,514	221,759	(66.85)
EXPENDITURES			
Books and Supplies	35,761	1,075	3,226.60
Operating Expenses	101,829	92,130	10.53
Capital Outlay	83,979	192,851	(56.45)
Subtotal.....	221,569	286,056	(22.54)
Interfund Transfers Out.....	33,748	--	100.00
Total Expenditures and Transfers Out	255,317	286,056	(10.75)
Revenues Over (Under) Expenditures.....	(181,803)	(64,297)	182.76
Beginning Fund Balance.....	249,816	314,113	(20.47)
Prior Year Audit Adjustments/Restatements	--	--	--
ENDING BALANCE	\$ 68,013	\$ 249,816	(72.77)

Table 3. Summary of Funds
 Joint Powers Agencies
 Fiscal Year 1998-99

Pupil Transportation Equipment Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
JPA.....	3	3	-- %
REVENUES			
State.....	\$ 25,920	\$ 57,531	(54.95)
Local.....	23,094	29,976	(22.96)
Subtotal.....	49,014	87,507	(43.99)
Interagency Transfers In.....	42,816	--	100.00
Interfund Transfers In.....	385,080	245,000	57.18
Total Revenues and Transfers In.....	476,910	332,507	43.43
EXPENDITURES			
Operating Expenses.....	958	--	100.00
Capital Outlay.....	596,220	245,075	143.28
Subtotal.....	597,178	245,075	143.67
Interfund Transfers Out.....	--	15,000	(100.00)
Total Expenditures and Transfers Out.....	597,178	260,075	129.62
Revenues Over (Under) Expenditures.....	(120,268)	72,432	(266.04)
Beginning Fund Balance.....	385,964	201,345	91.69
Prior Year Audit Adjustments/Restatements.....	(2)	112,187	(100.00)
ENDING BALANCE.....	\$ 265,694	\$ 385,964	(31.16)

Table 3. Summary of Funds
 Joint Powers Agencies
 Fiscal Year 1998-99

<u>Special Reserve Fund, Non-Capital Projects</u>	<u>1998-99</u>	<u>1997-98</u>	<u>Percentage Increase (Decrease)</u>
Number of Districts Reporting:			
JPA.....	5	5	-- %
 REVENUES			
Local.....	\$ 118,866	\$ 120,746	(1.56)
Subtotal.....	118,866	120,746	(1.56)
Interfund Transfers In	336,804	937,690	(64.08)
Total Revenues and Transfers In.....	455,670	1,058,436	(56.95)
 EXPENDITURES			
Interfund Transfers Out.....	200,678	701,953	(71.41)
Total Transfers Out.....	200,678	701,953	(71.41)
 Revenues Over (Under) Expenditures.....	254,992	356,483	(28.47)
Beginning Fund Balance.....	1,391,668	555,031	150.74
Prior Year Audit Adjustments/Restatements	(492,246)	480,154	(202.52)
ENDING BALANCE	\$ 1,154,414	\$ 1,391,668	(17.05)

Table 3. Summary of Funds
 Joint Powers Agencies
 Fiscal Year 1998-99

Building Fund	1998-99	1997-98	Percentage Increase (Decrease)
Number of Districts Reporting:			
JPA.....	2	2	-- %
REVENUES			
Other Local.....	\$ 267,467	\$ 172,772	54.81
Subtotal	267,467	172,772	54.81
Interfund Transfers In	321,149	496,347	(35.30)
Total Revenues and Transfers In	588,616	669,119	(12.03)
EXPENDITURES			
Operating Expenses	--	22,029	(100.00)
Capital Outlay	4,470	--	100.00
Other Financing Uses	361,856	403,788	(10.38)
Subtotal	366,326	425,817	(13.97)
Interfund Transfers Out.....	--	78,051	(100.00)
Total Expenditures and Transfers Out	366,326	503,868	(27.30)
Revenues Over (Under) Expenditures	222,290	165,251	34.52
Beginning Fund Balance	616,768	451,517	36.60
Prior Year Audit Adjustments/Restatements	(32,129)	--	(100.00)
ENDING BALANCE	\$ 806,929	\$ 616,768	30.83

Table 3. Summary of Funds
 Joint Powers Agencies
 Fiscal Year 1998-99

<u>Special Reserve Fund, Capital Projects</u>	<u>1998-99</u>	<u>1997-98</u>	<u>Percentage Increase (Decrease)</u>
Number of Districts Reporting:			
JPA.....	8	8	-- %
REVENUES			
Local.....	\$ 559,637	\$ 132,817	321.36
Other Financing Sources	1,100,000	--	100.00
Subtotal	1,659,637	132,817	1,149.57
Interfund Transfers In	1,269,071	2,532,206	(49.88)
Total Revenues and Transfers In	2,928,708	2,665,023	9.89
EXPENDITURES			
Books and Supplies	3,586	39,065	(90.82)
Operating Expenses	723,809	878,732	(17.63)
Capital Outlay	1,817,904	2,043,296	(11.03)
Other Financing Uses	86,219	70,761	21.85
Subtotal	2,631,518	3,031,854	(13.20)
Interfund Transfers Out.....	60,000	116,849	(48.65)
Total Expenditures and Transfers Out	2,691,518	3,148,703	(14.52)
Revenues Over (Under) Expenditures.....	237,190	(483,680)	(149.04)
Beginning Fund Balance.....	2,856,943	3,442,052	(17.00)
Prior Year Audit Adjustments/Restatements	(3)	(101,429)	(100.00)
ENDING BALANCE	\$ 3,094,130	\$ 2,856,943	8.30

Table 3A. Summary of Funds
 Joint Powers Agencies
 Funds Charged to the General Fund
 Fiscal Year 1998-99

<u>Self-Insurance Fund</u>	<u>1998-99</u>	<u>1997-98</u>	<u>Percentage Increase (Decrease)</u>
Number of Districts Reporting:			
JPA.....	1	1	-- %
REVENUES			
Other Local.....	\$ 4,265	\$ 4,644	(8.16)
Total Revenues	4,265	4,644	(8.16)
EXPENDITURES			
Operating Expenses	--	--	--
Subtotal	0	0	--
Interagency Transfers Out	--	--	--
Total Expenditures and Transfers Out	0	0	--
Revenues Over (Under) Expenditures	4,265	4,644	(8.16)
Beginning Fund Balance	81,925	77,280	6.01
Prior Year Audit Adjustments/Restatements	--	--	--
ENDING BALANCE	\$ 86,190	\$ 81,924	5.21

Table 3A. Summary of Funds
 Joint Powers Agencies
 Funds Charged to the General Fund
 Fiscal Year 1998-99

<u>Retiree Benefits Fund</u>	<u>1998-99</u>	<u>1997-98</u>	<u>Percentage Increase (Decrease)</u>
Number of Districts Reporting:			
JPA.....	2	1	100.00 %
REVENUES			
In-District Premiums/Contributions.....	\$ 1,346	--	--
Other Local.....	11,570	\$ 7,074	63.56
Subtotal.....	12,916	7,074	82.58
Interfund Transfers In.....	180,000	60,000	200.00
Total Revenues and Transfers In.....	192,916	67,074	187.62
EXPENDITURES			
Employee Benefits.....	39,078	17,174	127.54
Operating Expenses.....	--	109,569	(100.00)
Total Expenditures.....	39,078	126,743	(69.17)
Revenues Over (Under Expenditures).....	153,838	(59,669)	(357.82)
Beginning Fund Balance.....	188,802	248,471	(24.01)
Prior Year Audit Adjustments/Restatements.....	--	--	--
ENDING BALANCE.....	\$ 342,640	\$ 188,802	81.48

Table 4. General Information
County Offices of Education
Fiscal Year 1998-99

County Office of Education	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	Average Daily Attendance
Alameda County	\$ 27,511,491	\$ 27,367,899	\$ 2,117,780	831
Alpine County	856,458	807,533	369,180	61
Amador County.....	5,192,584	4,841,872	605,724	216
Butte County.....	43,695,817	43,778,109	3,296,616	1,652
Calaveras County	3,518,668	4,037,157	1,232,152	448
Colusa County	5,563,810	5,446,120	953,080	176
Contra Costa County	45,756,856	45,800,111	4,198,138	4,280
Del Norte County	1,989,340	1,949,401	326,502	255
El Dorado County	32,494,557	32,370,177	3,019,414	1,103
Fresno County	63,355,231	61,557,930	18,398,244	3,577
Glenn County.....	8,812,755	8,426,654	3,244,624	655
Humboldt County.....	22,687,896	21,149,115	4,697,015	1,134
Imperial County	36,870,971	35,706,868	5,522,249	674
Inyo County	5,420,799	5,179,243	616,758	509
Kern County.....	77,695,341	80,093,186	4,068,071	3,103
Kings County	14,007,736	14,053,817	1,046,628	922
Lake County	12,754,984	12,603,678	825,385	319
Lassen County.....	6,124,644	6,181,360	430,393	266
Los Angeles County.....	513,529,573	512,347,225	59,352,753	22,944
Madera County	19,948,464	20,141,562	2,110,948	549
Marin County	36,164,556	35,780,137	5,823,008	1,485
Mariposa County.....	1,801,017	1,757,749	373,450	49
Mendocino County.....	26,295,292	25,895,263	5,464,168	1,757
Merced County	40,006,077	40,869,391	3,768,710	2,235
Modoc County	5,623,117	5,213,070	741,823	155
Mono County	4,393,663	4,330,634	863,434	129
Monterey County	40,623,750	39,859,790	4,225,152	823
Napa County.....	14,963,435	14,573,833	3,275,516	892
Nevada County.....	5,916,905	5,751,510	640,103	129
Orange County	156,558,830	160,530,209	7,225,067	12,116
Placer County	46,346,317	45,328,867	4,813,919	1,398
Plumas County	2,670,011	2,794,259	593,916	316
Riverside County	179,799,165	177,691,399	12,770,040	8,030
Sacramento County.....	75,991,500	74,895,209	17,119,578	5,447
San Benito County.....	9,348,047	9,074,396	2,590,413	193
San Bernardino County.....	186,342,391	187,366,362	8,372,646	6,260
San Diego County.....	128,735,015	129,545,099	21,016,832	12,533
San Francisco County	77,662,435	78,417,757	2,105,071	3,502
San Joaquin County	57,316,490	55,913,619	10,325,784	4,710
San Luis Obispo County	17,017,226	16,200,803	2,922,865	474
San Mateo County.....	62,070,567	61,833,765	7,123,805	2,542
Santa Barbara County	42,211,011	41,499,088	6,050,083	2,077

Information presented reflects the County School Service Fund only, and includes interagency and interfund transactions.

Table 4. General Information
County Offices of Education
Fiscal Year 1998-99

County Office of Education	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	Average Daily Attendance
Santa Clara County	193,759,342	197,624,940	15,229,654	4,398
Santa Cruz County	22,543,861	22,342,417	4,012,358	1,866
Shasta County	30,334,926	30,543,608	3,599,638	731
Sierra County.....	2,226,793	1,617,726	961,625	62
Siskiyou County.....	8,177,973	8,438,834	999,665	295
Solano County	28,204,989	27,942,476	3,784,145	1,599
Sonoma County.....	89,836,262	89,665,675	7,144,160	2,294
Stanislaus County.....	63,400,634	62,073,790	8,296,854	3,329
Sutter County.....	21,063,204	20,686,447	3,122,945	1,634
Tehama County	10,327,411	10,277,442	1,479,423	431
Trinity County	4,345,421	4,431,594	318,216	71
Tulare County	94,114,000	95,238,377	12,417,483	1,291
Tuolumne County	12,530,957	12,291,466	1,621,002	98
Ventura County.....	93,517,690	91,920,676	7,820,680	1,715
Yolo County	17,623,948	17,149,348	1,667,591	685
Yuba County.....	13,528,030	12,472,874	3,340,641	608
State Total	\$ 2,871,180,233	\$ 2,863,678,916	\$ 320,453,117	132,033

Information presented reflects the County School Service Fund only, and includes interagency and interfund transactions.

Table 5. General Information
Elementary Districts
Fiscal Year 1998-99

Elementary District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Alameda County					
Mountain House Elementary	\$ 289,968	\$ 288,310	\$ 150,803	--	49
County Total	\$ 289,968	\$ 288,310	\$ 150,803	\$ 0	49
Butte County					
Bangor Union Elementary	\$ 939,147	\$ 918,277	\$ 183,477	\$ --	136
Feather Falls Union Elementary	360,429	383,587	77,567	--	31
Golden Feather Union Elementary	1,733,654	1,810,900	483,219	--	237
Manzanita Elementary.....	1,624,617	1,705,417	94,399	--	236
Oroville City Elementary	18,721,132	18,237,881	3,167,173	--	3,221
Palermo Union Elementary.....	7,299,695	6,828,152	977,169	--	1,244
Pioneer Union Elementary.....	1,140,637	1,172,695	(4,432)	--	171
Thermalito Union Elementary	8,840,392	8,887,723	1,277,560	--	1,501
County Total	\$ 40,659,703	\$ 39,944,632	\$ 6,256,132	\$ 0	6,777
Calaveras					
Mark Twain Union Elementary.....	\$ 4,280,779	\$ 4,246,508	\$ 491,717	--	747
Vallecito Union Elementary	5,834,216	5,960,131	148,993	\$ 7,898,053	1,002
County Total	\$ 10,114,995	\$ 10,206,639	\$ 640,710	\$ 7,898,053	1,749
Contra Costa					
Brentwood Union Elementary.....	\$ 18,373,568	\$ 18,203,908	\$ 2,203,105	\$ 14,036,308	3,405
Byron Union Elementary	5,903,533	5,790,953	1,059,994	--	1,077
Canyon Elementary.....	508,943	513,448	196,843	--	66
Knightsen Elementary	2,343,684	2,092,397	521,142	--	350
Lafayette Elementary	18,917,885	18,762,759	1,414,006	27,270,000	3,393
Moraga Elementary	10,405,883	10,790,154	1,101,922	12,000,000	1,870
Oakley Union Elementary.....	21,696,365	22,016,470	3,110,296	10,000,000	4,017
Orinda Union Elementary	15,005,094	15,297,286	988,412	16,864,683	2,371
Walnut Creek Elementary.....	16,703,086	17,039,328	2,609,441	15,060,000	3,182
County Total	\$ 109,858,041	\$ 110,506,703	\$ 13,205,161	\$ 95,230,991	19,731
El Dorado					
Buckeye Union Elementary	\$ 19,499,922	\$ 19,474,361	\$ 1,032,842	--	3,648
Camino Union Elementary.....	3,407,693	3,481,977	190,985	--	523
Gold Oak Union Elementary.....	4,727,180	4,609,471	1,716,253	--	833
Gold Trail Union Elementary	3,722,037	3,695,819	343,993	--	642
Indian Diggings Elementary.....	239,444	250,942	107,383	--	27
Latrobe Elementary	923,975	854,865	508,537	\$ 12,000	146
Mother Lode Union Elementary.....	8,873,306	8,870,639	1,617,272	--	1,609
Pioneer Union Elementary.....	3,402,551	3,373,004	662,663	--	559
Placerville Union Elementary.....	7,370,497	7,426,321	2,171,462	--	1,295

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 5. General Information
Elementary Districts
Fiscal Year 1998-99

Elementary District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Pollock Pines Elementary.....	5,972,131	5,852,873	1,205,867	--	1,013
Rescue Union Elementary.....	15,071,073	14,833,858	1,744,615	11,147,612	2,930
Silver Fork Elementary.....	202,757	205,718	77,695	--	19
County Total	\$ 73,412,566	\$ 72,929,848	\$ 11,379,567	\$ 11,159,612	13,244
Fresno					
Alvina Elementary	\$ 914,846	\$ 919,360	\$ 177,040	--	159
American Union Elementary.....	2,399,222	2,275,423	419,350	--	397
Big Creek Elementary	916,469	861,189	322,020	--	94
Burrel Union Elementary	870,893	791,203	164,283	--	134
Caruthers Union Elementary	4,213,174	4,028,008	2,186,599	--	784
Clay Joint Elementary	1,245,793	1,131,662	326,463	--	221
Kingsburg Joint Union Elementary	10,968,497	11,420,200	1,546,448	\$ 3,610,000	2,026
Monroe Elementary.....	1,232,539	1,086,029	453,940	--	199
Orange Center Elementary.....	2,199,043	2,074,680	504,101	--	359
Pacific Union Elementary	2,566,675	2,486,981	318,621	--	445
Pine Ridge Elementary.....	1,210,615	1,260,329	200,824	1,330,000	115
Raisin City Elementary.....	1,749,789	1,843,982	234,487	--	258
Washington Colony Elementary	2,305,776	2,264,838	316,940	--	430
West Fresno Elementary.....	6,039,836	5,809,546	1,211,619	1,800,000	956
West Park Elementary.....	2,034,839	2,045,768	477,511	--	296
Westside Elementary	2,213,311	2,279,499	320,906	1,285,000	348
County Total	\$ 43,081,317	\$ 42,578,697	\$ 9,181,152	\$ 8,025,000	7,221
Glenn					
Capay Joint Union Elementary.....	\$ 742,624	\$ 664,561	\$ 392,984	--	142
Hamilton Union Elementary.....	2,534,805	2,420,837	259,700	--	468
Lake Elementary	595,006	733,636	174,160	--	128
Plaza Elementary.....	740,641	677,539	200,054	--	140
County Total	\$ 4,613,076	\$ 4,496,573	\$ 1,026,898	\$ 0	878
Humboldt					
Arcata Elementary.....	\$ 5,359,888	\$ 5,216,890	\$ 310,539	\$ 3,000,000	923
Big Lagoon Union Elementary.....	468,216	461,974	12,642	--	48
Blue Lake Union Elementary	1,343,217	1,332,429	65,876	--	217
Bridgeville Elementary.....	828,217	774,849	116,601	--	82
Cuddeback Union Elementary.....	873,367	814,990	94,150	--	149
Cutten Elementary	2,858,192	2,805,570	139,062	--	504
Fieldbrook Elementary	685,032	696,775	22,805	--	121
Fortuna Union Elementary.....	4,422,884	4,288,852	208,762	--	763
Freshwater Elementary	1,812,119	1,742,628	117,580	--	240
Garfield Elementary	393,053	388,193	21,059	--	52

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 5. General Information
Elementary Districts
Fiscal Year 1998-99

Elementary District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Green Point Elementary	159,458	146,858	18,148	--	13
Hydesville Elementary	909,030	876,367	62,538	--	159
Jacoby Creek Elementary	2,141,491	2,104,737	61,301	545,000	380
Kneeland Elementary	394,969	377,515	35,495	--	48
Loleta Union Elementary	1,091,055	1,018,541	77,363	--	156
Maple Creek Elementary	188,885	187,792	11,472	--	22
McKinleyville Union Elementary	8,189,389	8,056,007	724,131	--	1,375
Orick Elementary.....	730,274	705,258	46,842	--	70
Pacific Union Elementary	3,316,774	3,239,939	235,556	--	575
Peninsula Union Elementary	719,417	705,589	29,858	--	117
Rio Dell Elementary	2,084,896	2,135,678	211,063	--	317
Rohnerville Elementary	3,144,190	3,118,432	146,617	--	589
Scotia Union Elementary	1,737,566	1,711,205	128,261	--	358
South Bay Union Elementary	3,223,651	3,189,175	153,503	1,500,000	550
Trinidad Union Elementary	995,448	985,385	84,773	--	150
County Total	\$ 48,070,678	\$ 47,081,628	\$ 3,135,997	\$ 5,045,000	7,978
Imperial					
Brawley Elementary	\$ 21,709,279	\$ 21,085,332	\$ 2,513,256	\$ 2,420,000	3,607
El Centro Elementary	35,422,897	34,797,082	3,186,282	9,445,000	6,095
Heber Elementary	3,612,756	3,578,963	668,827	2,500,000	634
Magnolia Union Elementary	637,213	564,393	278,119	--	107
McCabe Union Elementary.....	2,504,615	2,476,833	353,542	--	515
Meadows Union Elementary.....	2,736,837	2,752,611	497,510	--	484
Mulberry Elementary	547,384	509,189	222,593	--	83
Seeley Union Elementary	2,757,509	2,686,857	629,889	--	500
Westmorland Union Elementary	2,612,439	2,649,506	548,428	1,695,000	416
County Total	72,540,929	71,100,766	8,898,446	16,060,000	12,441
Inyo					
Bishop Union Elementary.....	\$ 8,357,751	\$ 8,223,622	\$ 941,843	--	1,452
Round Valley Joint Elementary.....	596,556	612,984	165,278	--	107
County Total	\$ 8,954,307	\$ 8,836,606	\$ 1,107,121	\$ 0	1,559
Kern					
Arvin Union Elementary.....	\$ 14,865,578	\$ 15,134,559	\$ 1,365,246	\$ 3,893,073	2,429
Bakersfield City Elementary	159,295,791	157,026,664	9,677,443	34,820,000	25,509
Beardsley Elementary	9,823,820	9,592,890	802,030	--	1,562
Belridge Elementary.....	819,617	836,351	86,889	--	54
Blake Elementary	131,844	104,951	92,346	--	9
Buttonwillow Union Elementary	2,404,498	2,383,901	674,221	--	392
Caliente Union Elementary.....	698,185	661,797	49,226	--	98

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 5. General Information
Elementary Districts
Fiscal Year 1998-99

Elementary District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Delano Union Elementary.....	34,189,366	31,430,492	8,644,333	--	6,018
Di Giorgio Elementary	1,287,115	1,238,015	687,838	--	218
Edison Elementary	4,131,458	4,140,342	298,199	--	778
Elk Hills Elementary	699,348	633,488	121,969	--	71
Fairfax Elementary	7,139,076	7,111,137	808,785	--	1,149
Fruitvale Elementary	14,042,609	13,337,542	976,047	10,940,000	2,523
General Shafter Elementary.....	1,270,599	1,196,673	366,041	--	223
Greenfield Union Elementary	31,846,381	32,784,364	2,426,421	7,675,000	5,961
Kernville Union Elementary	6,460,670	6,573,741	95,745	--	1,054
Lakeside Union Elementary.....	4,165,074	4,281,615	392,030	3,850,000	760
Lamont Elementary	14,930,491	14,677,461	2,357,833	--	2,503
Linns Valley-Poso Flat Union	537,334	561,893	97,878	--	69
Lost Hills Union Elementary	3,659,043	3,788,328	333,284	5,895,000	477
Maple Elementary	1,125,828	1,115,158	96,368	--	226
McKittrick Elementary.....	615,515	804,614	211,725	--	54
Midway Elementary.....	1,899,274	1,910,444	8,628,001	--	113
Norris Elementary	6,877,887	6,562,114	1,260,569	3,486,604	1,331
Panama Buena Vista Union Elementary.....	68,271,624	67,740,462	6,875,333	18,625,000	11,895
Pond Union Elementary	823,728	753,722	321,807	--	137
Richland-Lerdo Union Elementary.....	14,082,552	14,334,286	2,444,030	--	2,344
Rio Bravo-Greeley Union Elementary ...	3,811,826	3,779,030	355,506	3,204,874	756
Rosedale Union Elementary.....	17,512,649	16,086,028	2,577,941	5,275,000	3,413
Semitropic Elementary	1,200,915	1,198,088	186,791	--	252
South Fork Union Elementary	2,164,439	2,040,708	362,608	1,100,000	372
Standard Elementary.....	20,473,036	19,903,338	2,072,595	--	2,477
Taft City Elementary.....	11,720,653	10,963,236	1,896,984	--	2,007
Vineland Elementary	4,760,026	4,928,584	893,494	--	849
Wasco Union Elementary.....	13,808,124	14,142,201	918,120	--	2,483
County Total	\$ 481,545,973	\$ 473,758,217	\$ 59,455,676	\$ 98,764,551	80,566
Kings					
Armona Union Elementary	\$ 4,939,002	\$ 5,075,370	\$ 896,442	--	891
Central Union Elementary	13,610,074	13,754,099	1,324,680	--	1,698
Delta View Joint Union Elementary	584,760	595,907	126,060	--	94
Hanford Elementary	27,598,675	27,454,178	2,725,960	\$ 6,990,000	4,783
Island Union Elementary	1,368,056	1,384,347	338,107	--	244
Kings River-Hardwick Union Elementary.....	3,138,707	3,074,471	168,620	--	564
Kit Carson Union Elementary	2,265,494	2,090,524	821,791	--	395
Lakeside Union Elementary.....	2,859,603	2,786,474	519,606	--	483
Lemoore Union Elementary.....	14,942,583	14,693,269	3,465,587	--	2,854
Pioneer Union Elementary.....	5,047,945	4,718,358	1,375,087	1,035,000	955
County Total	\$ 76,354,899	\$ 75,626,997	\$ 11,761,940	\$ 8,025,000	12,961

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 5. General Information
Elementary Districts
Fiscal Year 1998-99

Elementary District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Lake					
Lucerne Elementary	\$ 1,697,381	\$ 1,828,873	\$ 497,566	\$ 745,000	282
Upper Lake Union Elementary	3,601,957	3,608,231	108,673	--	577
County Total	\$ 5,299,338	\$ 5,437,104	\$ 606,239	\$ 745,000	859
Lassen					
Janesville Union Elementary	\$ 2,755,818	\$ 2,620,979	\$ 715,934	\$ 818,563	500
Johnstonville Elementary	1,276,611	1,254,717	225,870	24,000	234
Ravendale Elementary	317,509	268,479	123,179	--	12
Richmond Elementary	965,764	1,016,796	294,032	595,745	191
Shaffer Union Elementary	2,095,055	2,010,376	187,698	--	396
Susanville Elementary	7,736,169	7,442,541	811,991	1,665,000	1,369
County Total	\$ 15,146,926	\$ 14,613,888	\$ 2,358,704	\$ 3,103,308	2,702
Los Angeles					
Castaic Union Elementary	\$ 11,505,531	\$ 11,370,144	\$ 1,745,474	\$ 19,286,141	2,230
East Whittier City Elementary	45,906,051	45,922,627	5,830,418	20,087,051	8,487
Eastside Union Elementary	12,747,569	12,384,410	2,118,115	6,497,548	2,236
El Monte City Elementary	63,382,043	64,086,221	5,150,805	--	11,388
Garvey Elementary	40,706,733	39,898,411	3,678,648	--	7,037
Gorman Elementary	1,190,540	1,094,955	393,534	--	138
Hawthorne Elementary	48,722,872	46,883,651	5,817,269	16,005,000	8,560
Hermosa Beach City Elementary	5,156,966	5,066,693	990,942	--	913
Hughes-Elizabeth Lakes Union Elementary	2,744,869	2,594,246	945,232	--	419
Keppel Union Elementary	15,554,288	15,456,257	2,780,503	--	2,866
Lancaster Elementary	71,067,664	71,708,705	2,567,305	--	12,912
Lawndale Elementary	35,035,624	33,839,803	5,185,559	--	5,577
Lennox Elementary	39,287,393	38,154,561	5,409,383	5,503,266	6,692
Little Lake City Elementary	28,328,853	26,757,789	6,062,219	--	4,902
Los Nietos Elementary	12,918,179	12,236,579	1,881,706	--	2,216
Lowell Joint Elementary	18,009,966	18,718,048	2,383,425	--	3,205
Mountain View Elementary	57,680,418	57,225,266	4,629,242	--	9,792
Newhall Elementary	31,192,508	29,808,465	2,915,297	--	5,822
Palmdale Elementary	104,238,895	105,449,349	8,327,839	--	18,861
Rosemead Elementary	17,607,673	16,957,403	1,780,097	--	3,209
Saugus Union Elementary	43,167,912	41,776,493	5,593,787	9,559,466	8,329
South Whittier Elementary	23,059,680	22,535,100	4,179,952	--	4,274
Sulphur Springs Union Elementary	27,321,193	26,542,917	2,087,736	18,754,725	4,953
Valle Lindo Elementary	6,319,498	6,297,958	742,515	--	1,265
Westside Union Elementary	30,296,895	29,640,835	3,212,889	14,442,875	6,015
Whittier City Elementary	37,986,386	39,121,526	4,686,650	--	6,770
Wilsona Elementary	11,254,947	11,638,172	1,182,861	--	1,768

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 5. General Information
Elementary Districts
Fiscal Year 1998-99

Elementary District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Wiseburn Elementary	9,321,554	9,193,017	741,517	10,991,021	1,679
County Total	\$ 851,712,700	\$ 842,359,601	\$ 93,020,919	\$ 121,127,093	152,515
Madera					
Alview-Dairyland Union Elementary.....	\$ 1,928,430	\$ 2,089,311	\$ 185,071	--	329
Bass Lake Joint Union Elementary.....	7,007,608	6,994,253	504,752	--	1,165
Chawanakee Joint Elementary.....	7,036,085	7,380,801	500,054	--	971
Chowchilla Elementary.....	8,180,911	7,903,091	2,467,456	--	1,527
Coarsegold Union Elementary.....	4,992,843	5,259,167	199,018	\$ 2,285,000	915
Raymond-Knowles Union Elementary ..	616,588	596,770	201,029	--	91
County Total	\$ 29,762,465	\$ 30,223,393	\$ 4,057,380	\$ 2,285,000	4,998
Marin					
Bolinas-Stinson Union Elementary	\$ 1,572,133	\$ 1,351,860	\$ 565,630	--	183
Dixie Elementary.....	12,336,482	11,960,074	1,235,734	--	1,916
Kentfield Elementary.....	7,168,889	7,048,087	448,570	--	1,061
Laguna Joint Elementary.....	162,733	123,408	145,444	--	21
Lagunitas Elementary.....	2,724,221	2,805,345	66,441	\$ 2,451,400	402
Larkspur Elementary.....	6,297,839	6,064,033	783,925	--	921
Lincoln Elementary.....	125,543	115,217	68,264	--	13
Mill Valley Elementary.....	16,449,263	16,105,123	841,575	--	2,265
Nicasio Elementary.....	444,576	412,502	217,614	--	69
Reed Union Elementary.....	7,861,815	7,206,866	1,744,155	--	1,026
Ross Elementary.....	3,124,587	3,157,446	275,708	--	406
Ross Valley Elementary.....	11,688,675	11,602,050	522,308	--	1,736
San Rafael City Elementary.....	19,707,612	20,564,118	1,429,523	--	3,377
Sausalito Elementary.....	3,266,473	3,165,614	330,251	--	262
Union Joint Elementary.....	232,004	201,683	124,442	--	22
County Total	\$ 93,162,845	\$ 91,883,426	\$ 8,799,584	\$ 2,451,400	13,680
Mendocino					
Arena Union Elementary.....	\$ 2,285,717	\$ 2,249,589	\$ 273,624	--	299
Manchester Union Elementary.....	628,655	584,286	179,334	--	83
County Total	\$ 2,914,372	\$ 2,833,875	\$ 452,958	\$ 0	382
Merced					
Atwater Elementary.....	\$ 22,893,117	\$ 23,012,433	\$ 1,632,180	--	4,297
Ballico-Cressey Elementary.....	1,651,473	1,665,252	91,935	--	273
El Nido Elementary.....	1,140,839	977,377	460,439	--	179
Le Grand Union Elementary.....	2,633,118	2,575,608	432,183	--	475
Livingston Union Elementary.....	13,331,069	11,139,712	7,268,856	--	2,298
McSwain Union Elementary.....	4,012,520	4,367,772	530,026	--	722

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 5. General Information
Elementary Districts
Fiscal Year 1998-99

Elementary District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Merced City Elementary	63,913,515	65,241,686	6,126,007	--	10,908
Merced River Union Elementary	1,437,230	1,599,858	300,218	--	220
Plainsburg Union Elementary	583,871	579,528	254,919	\$ 100,000	98
Planada Elementary	5,983,159	5,273,474	1,316,819	763,927	895
Snelling-Merced Falls Union Elementary	652,880	639,041	252,489	--	87
Weaver Union Elementary	7,350,775	7,422,753	759,525	--	1,254
Winton Elementary	9,462,458	9,409,101	1,353,866	--	1,635
County Total	\$ 135,046,024	\$ 133,903,595	\$ 20,779,462	\$ 863,927	23,341
Monterey					
Alisal Union Elementary	\$ 38,295,461	\$ 38,328,088	\$ 3,535,749	\$ 16,136,415	6,923
Bradley Union Elementary	422,533	426,789	73,716	--	36
Chualar Union Elementary	2,538,562	2,616,454	236,926	--	295
Graves Elementary	245,462	301,046	126,754	--	34
Greenfield Union Elementary	14,650,313	14,583,971	1,412,791	--	2,478
King City Union Elementary	12,987,263	12,661,381	1,752,699	6,999,026	2,352
Lagunita Elementary	454,078	426,157	251,877	--	36
Mission Union Elementary	553,393	558,281	159,532	--	86
Salinas City Elementary	51,685,093	52,555,690	3,416,515	--	8,551
San Antonio Union Elementary	1,160,053	1,270,776	478,049	--	194
San Ardo Union Elementary	1,220,450	1,252,500	267,426	--	106
San Lucas Union Elementary	1,172,894	1,168,102	305,035	--	125
Santa Rita Union Elementary	13,167,772	12,935,418	1,323,530	9,940,000	2,691
Spreckels Union Elementary	4,825,648	4,717,958	1,091,476	3,885,000	882
Washington Union Elementary	4,739,360	4,675,863	216,947	2,270,000	914
County Total	\$ 148,118,335	\$ 148,478,474	\$ 14,649,022	\$ 39,230,441	25,703
Napa					
Howell Mountain Elementary	\$ 540,191	\$ 698,435	\$ (64,436)	--	64
Pope Valley Union Elementary	549,024	518,812	224,376	--	90
County Total	\$ 1,089,215	\$ 1,217,247	\$ 159,940	\$ 0	154
Nevada					
Chicago Park Elementary	\$ 792,987	\$ 812,905	\$ 189,046	--	141
Clear Creek Elementary	703,854	707,588	166,318	--	112
Grass Valley Elementary	11,106,356	11,539,134	1,711,257	--	1,962
Nevada City Elementary	8,417,753	8,283,415	1,534,584	--	1,527
Pleasant Ridge Union Elementary	10,659,550	10,665,507	2,880,383	--	2,024
Pleasant Valley Elementary	4,103,228	4,028,510	426,783	\$ 185,000	698
Ready Springs Union Elementary	2,997,331	2,914,461	524,378	--	530
Twin Ridges Elementary	4,498,668	4,647,039	469,146	--	562

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 5. General Information
Elementary Districts
Fiscal Year 1998-99

Elementary District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Union Hill Elementary	3,718,197	3,622,458	565,603	--	683
County Total	\$ 46,997,924	\$ 47,221,017	\$ 8,467,498	\$ 185,000	8,239
Orange					
Anaheim Elementary	\$ 113,324,532	\$ 109,352,986	\$ 20,210,744	--	20,227
Buena Park Elementary	30,351,267	29,773,831	5,436,682	\$ 6,932,978	5,457
Centralia Elementary	28,605,727	27,850,158	6,137,775	435,000	5,098
Cypress Elementary	26,500,616	24,886,351	4,566,633	--	4,680
Fountain Valley Elementary	33,459,889	32,761,946	6,299,068	--	6,100
Fullerton Elementary	65,591,879	64,841,758	11,343,999	--	12,136
Huntington Beach City Elementary	34,018,696	32,592,683	3,814,848	--	6,430
La Habra City Elementary	32,196,766	31,901,487	10,274,437	--	5,819
Magnolia Elementary	36,615,574	38,014,194	3,591,465	--	6,248
Ocean View Elementary	53,254,353	55,577,853	3,839,655	--	9,543
Savanna Elementary	12,618,327	12,802,881	903,095	--	2,333
Westminster Elementary	55,182,708	54,441,174	4,405,827	--	9,561
County Total	\$ 521,720,334	\$ 514,797,302	\$ 80,824,228	\$ 7,367,978	93,632
Placer					
Ackerman Elementary	\$ 1,591,290	\$ 1,494,100	\$ 588,880	--	301
Alta-Dutch Flat Union Elementary	1,127,942	1,079,392	480,937	--	193
Auburn Union Elementary	15,332,239	15,581,444	589,030	--	2,807
Colfax Elementary	2,785,119	2,717,687	214,514	--	481
Dry Creek Joint Elementary	23,796,205	22,476,312	4,533,316	\$ 12,688,042	4,645
Emigrant Gap Elementary	142,503	128,497	175,833	--	13
Eureka Union Elementary	19,019,909	18,636,960	3,950,450	11,264,177	3,743
Foresthill Union Elementary	4,142,650	4,143,476	973,049	--	749
Loomis Union Elementary	9,130,199	8,926,580	1,276,887	7,500,000	1,824
Newcastle Elementary	1,688,457	1,782,492	373,390	565,000	315
Ophir Elementary	1,190,627	1,182,100	328,260	--	229
Penryn Elementary	1,677,536	1,619,818	315,557	--	323
Placer Hills Union Elementary	7,512,456	7,278,073	1,091,250	--	1,410
Roseville City Elementary	29,362,100	29,008,530	3,707,753	17,771,847	5,598
County Total	\$ 118,499,232	\$ 116,055,461	\$ 18,599,106	\$ 49,789,066	22,631
Riverside					
Menifee Union Elementary	\$ 23,369,735	\$ 22,791,625	\$ 3,235,398	--	4,281
Nuview Union Elementary	6,683,392	6,623,203	870,921	--	1,241
Perris Elementary	23,319,261	22,792,573	3,680,136	--	4,028
Romoland Elementary	7,068,241	7,241,171	1,492,154	--	1,296
County Total	\$ 60,440,629	\$ 59,448,572	\$ 9,278,609	\$ 0	10,846

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 5. General Information
Elementary Districts
Fiscal Year 1998-99

Elementary District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Sacramento					
Arcohe Union Elementary.....	\$ 2,733,724	\$ 2,785,353	\$ 841,412	--	490
Del Paso Heights Elementary.....	12,734,966	12,627,707	1,114,258	--	2,111
Elverta Joint Elementary	2,260,884	2,223,076	343,607	--	391
Galt Joint Union Elementary.....	19,082,390	18,539,704	3,112,655	--	3,555
North Sacramento Elementary	30,745,177	32,125,291	3,156,364	\$ 5,000,000	4,940
Rio Linda Union Elementary.....	55,584,467	56,588,806	4,310,992	17,490,000	10,027
Robla Elementary.....	12,394,439	12,522,928	484,603	7,268,820	2,190
County Total	\$ 135,536,047	\$ 137,412,865	\$ 13,363,891	\$ 29,758,820	23,704
San Benito					
Bitterwater-Tully Union Elementary	\$ 248,518	\$ 241,434	\$ 155,216	--	28
Cienega Union Elementary.....	273,306	292,814	109,812	--	35
Hollister Elementary	30,411,596	30,001,875	2,449,564	\$ 3,077,627	5,445
Jefferson Elementary	126,324	104,715	88,932	--	11
North County Joint Union Elementary...	3,205,675	3,219,909	227,961	--	563
Panoche Elementary.....	127,048	105,088	134,489	--	8
Southside Elementary	834,089	854,707	188,548	--	166
Tres Pinos Union Elementary.....	549,094	474,624	301,025	--	111
Willow Grove Union Elementary	244,719	246,156	93,412	--	36
County Total	\$ 36,020,369	\$ 35,541,322	\$ 3,748,959	\$ 3,077,627	6,403
San Bernardino					
Adelanto Elementary.....	\$ 24,072,682	\$ 23,642,084	\$ 1,826,314	\$ 21,550,646	4,235
Alta Loma Elementary	37,290,162	37,178,346	4,488,886	6,945,000	7,587
Central Elementary	25,747,250	25,495,620	3,742,583	15,610,000	4,949
Cucamonga Elementary.....	14,729,182	14,762,079	2,372,701	--	2,616
Etiwanda Elementary	30,257,293	29,549,310	5,337,650	--	6,387
Helendale Elementary	2,900,860	2,921,423	485,976	--	539
Mountain View Elementary.....	14,999,011	14,963,317	505,627	--	3,045
Mt. Baldy Joint Elementary.....	619,502	630,746	111,104	--	79
Ontario-Montclair Elementary.....	135,173,593	132,750,939	13,458,518	--	24,174
Oro Grande Elementary	1,102,552	1,123,276	85,622	1,000,000	117
Victor Elementary.....	42,421,733	41,760,794	6,435,613	13,608,569	7,925
County Total	\$ 329,313,820	\$ 324,777,934	\$ 38,850,594	\$ 58,714,215	61,653
San Diego					
Alpine Union Elementary.....	\$ 13,054,431	\$ 12,737,472	\$ 1,734,196	\$ 6,870,605	2,237
Bonsall Union Elementary.....	8,898,828	8,621,903	1,294,186	--	1,443
Cajon Valley Union Elementary.....	107,271,561	105,891,707	10,782,909	--	18,739
Cardiff Elementary	5,102,426	4,883,480	877,337	--	892
Chula Vista Elementary.....	119,231,092	117,291,984	8,733,094	--	20,808

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 5. General Information
Elementary Districts
Fiscal Year 1998-99

Elementary District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Dehesa Elementary.....	1,176,998	1,162,246	123,380	--	185
Del Mar Union Elementary	11,999,918	12,146,724	3,821,649	--	2,049
Encinitas Union Elementary	28,876,907	28,214,685	3,469,054	29,393,820	5,169
Escondido Union Elementary	96,732,263	96,851,607	11,947,426	23,535,000	17,401
Fallbrook Union Elementary	37,733,003	36,921,806	4,096,652	--	5,785
Jamul-Dulzura Union Elementary	6,558,333	6,446,199	740,762	3,493,512	1,186
Julian Union Elementary	2,682,853	2,642,421	370,438	--	452
La Mesa-Spring Valley	81,245,807	77,409,519	13,505,095	--	14,245
Lakeside Union Elementary.....	27,705,968	25,909,529	7,404,841	--	4,702
Lemon Grove Elementary.....	26,549,743	25,329,504	2,906,488	--	4,494
National Elementary.....	38,804,472	38,318,636	6,557,789	--	6,419
Pauma Elementary.....	2,357,654	2,074,372	848,010	--	319
Rancho Santa Fe Elementary	4,021,664	3,905,647	616,048	1,055,000	654
San Pasqual Union Elementary.....	1,952,544	2,017,829	158,977	20,000	370
San Ysidro Elementary.....	24,701,602	23,546,626	4,122,690	10,345,000	4,012
Santee Elementary.....	46,545,012	46,434,870	1,560,508	--	8,223
Solana Beach Elementary.....	17,675,174	17,637,924	1,800,677	--	2,488
South Bay Union Elementary	58,465,123	56,228,852	10,819,611	8,401,918	9,694
Spencer Valley Elementary	280,182	271,188	56,894	--	31
Vallecitos Elementary.....	1,323,984	1,364,758	112,286	--	227
Valley Center Union Elementary.....	16,613,552	16,236,697	5,278,580	5,474,723	2,764
County Total	\$ 787,561,094	\$ 770,498,185	\$ 103,739,577	\$ 88,589,578	134,988
San Joaquin					
Banta Elementary.....	\$ 1,475,961	\$ 1,429,741	\$ 414,216	--	263
Delta Island Union Elementary	960,762	998,664	284,308	--	154
Holt Union Elementary	1,165,837	1,150,500	223,746	--	197
Jefferson Elementary	4,381,398	4,175,118	875,906	--	827
Lammersville Elementary	1,584,970	1,490,249	231,198	--	302
New Hope Elementary	1,234,034	1,226,093	232,442	--	220
New Jerusalem Elementary.....	1,201,932	1,162,331	296,304	--	215
Oak View Union Elementary.....	1,795,952	1,689,832	411,449	--	318
County Total	\$ 13,800,846	\$ 13,322,528	\$ 2,969,569	\$ 0	2,496
San Luis Obispo					
Cayucos Elementary	\$ 1,631,039	\$ 1,643,517	\$ 350,917	--	294
Pleasant Valley Joint Union Elementary	777,642	779,191	191,324	--	137
San Miguel Joint Union Elementary.....	2,671,301	2,640,674	508,284	--	891
County Total	\$ 5,079,982	\$ 5,063,382	\$ 1,050,525	\$ 0	1,322
San Mateo					
Bayshore Elementary	\$ 2,620,962	\$ 2,478,556	\$ 294,967	--	442

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 5. General Information
Elementary Districts
Fiscal Year 1998-99

Elementary District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Belmont-Redwood Shores Elementary.....	14,188,096	14,550,166	313,700	\$ 12,000,000	2,457
Brisbane Elementary.....	3,826,263	3,838,835	286,997	--	645
Burlingame Elementary.....	13,672,193	13,328,247	497,041	17,800,000	2,350
Hillsborough City Elementary.....	10,908,018	10,647,008	1,652,090	--	1,317
Jefferson Elementary.....	39,291,805	39,306,968	5,299,045	--	7,479
Laguna Salada Union Elementary.....	20,114,001	18,970,946	2,384,596	2,829,541	3,617
Las Lomas Elementary.....	7,942,290	7,614,910	726,033	--	950
Menlo Park City Elementary.....	12,509,210	12,266,686	1,269,001	5,875,000	1,895
Millbrae Elementary.....	12,439,478	12,274,884	1,244,771	--	2,244
Portola Valley Elementary.....	5,153,549	5,105,491	83,934	6,060,000	679
Ravenswood City Elementary.....	34,895,748	33,553,046	7,081,022	3,200,320	5,241
Redwood City Elementary.....	54,763,947	54,165,041	4,687,703	43,720,195	8,929
San Bruno Park Elementary.....	14,442,037	13,783,476	1,158,178	15,373,271	2,663
San Carlos Elementary.....	12,905,869	13,170,512	937,865	--	2,455
San Mateo-Foster City Elementary.....	57,943,648	58,755,084	2,987,967	57,419,070	10,287
Woodside Elementary.....	4,075,877	4,038,306	799,706	--	466
County Total.....	\$ 321,692,991	\$ 317,848,162	\$ 31,704,616	\$ 164,277,397	54,116
Santa Barbara					
Ballard Elementary.....	\$ 735,069	\$ 690,420	\$ 506,375	--	129
Blochman Union Elementary.....	624,404	646,180	145,447	--	123
Buellton Union Elementary.....	2,721,985	2,696,827	493,883	\$ 3,270,000	556
Casmalia Elementary.....	247,896	243,911	227,335	--	25
Cold Spring Elementary.....	1,391,668	1,449,116	126,812	2,900,000	216
College Elementary.....	3,465,499	3,416,126	475,908	--	655
Goleta Union Elementary.....	25,351,481	25,388,980	720,236	19,680,000	4,388
Guadalupe Union Elementary.....	6,029,463	6,111,380	477,130	--	1,363
Hope Elementary.....	6,663,780	6,631,230	994,139	5,840,000	1,227
Los Alamos Elementary.....	1,171,253	1,141,394	305,889	1,933,234	216
Los Olivos Elementary.....	1,295,512	1,293,482	620,651	2,318,678	265
Montecito Union Elementary.....	3,869,035	3,800,180	602,886	4,430,000	518
Orcutt Union Elementary.....	25,348,923	24,535,387	2,238,507	--	4,761
Santa Barbara Elementary.....	35,236,195	36,036,765	2,184,687	30,795,000	6,339
Santa Maria-Bonita Elementary.....	61,109,348	61,604,484	7,372,388	--	10,200
Solvang Elementary.....	3,275,524	3,244,866	515,188	--	655
Vista Del Mar Union Elementary.....	1,941,053	1,786,442	461,718	--	136
County Total.....	\$ 180,478,088	\$ 180,717,170	\$ 18,469,179	\$ 71,166,912	31,772
Santa Clara					
Alum Rock Union Elementary.....	\$ 93,032,638	\$ 93,874,567	\$ 18,752,049	\$ 36,871,852	15,297
Berryessa Union Elementary.....	47,117,274	48,126,904	7,000,200	3,615,000	8,611
Cambrian Elementary.....	14,904,489	15,665,115	1,185,066	--	2,729

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 5. General Information
Elementary Districts
Fiscal Year 1998-99

Elementary District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Campbell Union Elementary.....	42,860,536	42,117,928	2,359,537	59,008,306	7,386
Cupertino Union Elementary	79,204,644	78,091,181	8,494,900	69,799,994	14,970
Evergreen Elementary.....	61,274,569	61,450,279	10,087,851	--	11,522
Franklin-McKinley Elementary	63,922,206	59,251,618	11,834,074	31,125,000	10,263
Lakeside Joint Elementary	1,148,929	1,002,546	327,039	1,447,493	153
Loma Prieta Joint Union Elementary	4,266,320	4,196,496	539,513	--	717
Los Altos Elementary	23,779,479	23,205,562	1,443,574	40,000,000	3,736
Los Gatos Union Elementary.....	15,602,772	15,530,650	1,572,690	--	2,676
Luther Burbank Elementary.....	3,024,578	2,842,582	579,172	1,540,497	410
Montebello Elementary.....	399,225	387,991	128,958	--	46
Moreland Elementary	26,367,796	27,397,832	2,626,530	30,524,553	4,541
Mountain View Elementary.....	18,059,908	18,164,273	1,060,832	7,800,000	3,078
Mt. Pleasant Elementary	17,623,146	16,902,589	1,979,101	3,200,000	2,814
Oak Grove Elementary.....	66,943,154	66,940,105	6,981,106	28,200,000	11,496
Orchard Elementary	4,073,271	4,176,877	63,744	18,824,874	637
Saratoga Union Elementary	13,002,275	12,727,034	426,640	--	2,297
Sunnyvale Elementary	35,553,776	35,042,403	1,954,647	18,067,445	5,857
Union Elementary.....	26,685,946	25,909,968	3,013,495	--	4,777
Whisman Elementary	10,855,284	10,432,651	1,082,793	27,920,142	1,591
County Total	\$ 669,702,215	\$ 663,437,151	\$ 83,493,511	\$ 377,945,156	115,604
Santa Cruz					
Bonny Doon Union Elementary	\$ 1,339,033	\$ 1,266,334	\$ 139,637	\$ 1,250,000	223
Happy Valley Elementary	1,018,820	952,367	336,334	--	138
Live Oak Elementary.....	12,683,649	13,098,518	1,116,358	7,805,000	2,084
Mountain Elementary	899,949	889,628	353,058	--	154
Pacific Elementary	770,887	791,260	327,708	--	79
Soquel Elementary.....	13,306,734	13,172,410	1,355,625	--	2,331
County Total	\$ 30,019,072	\$ 30,170,517	\$ 3,628,720	\$ 9,055,000	5,009
Shasta					
Bella Vista Elementary	\$ 2,756,167	\$ 2,723,888	\$ 419,970	\$ 28,000	500
Black Butte Union Elementary	2,828,915	2,954,430	193,275	--	456
Cascade Union Elementary.....	9,863,603	9,881,922	756,431	--	1,667
Castle Rock Union Elementary.....	436,629	379,207	328,709	--	58
Columbia Elementary	4,554,052	4,314,169	860,183	4,975,000	836
Cottonwood Union Elementary.....	6,532,135	6,305,110	1,366,249	--	1,171
Enterprise Elementary.....	21,952,290	21,559,133	1,539,448	19,586,038	3,788
French Gulch-Whiskeytown Elementary.....	339,091	292,371	251,007	--	36
Grant Elementary.....	3,233,353	3,189,701	552,179	--	520
Happy Valley Union Elementary	4,137,189	4,069,296	498,716	--	759
Igo, Ono, Platina Union Elementary	828,016	894,433	149,129	--	116

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 5. General Information
Elementary Districts
Fiscal Year 1998-99

Elementary District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Indian Springs Elementary	571,445	542,394	112,715	--	33
Junction Elementary.....	3,358,995	3,374,804	286,329	--	539
Millville Elementary	1,195,105	1,185,695	183,942	--	208
Mountain Union Elementary	1,100,614	1,087,846	88,356	--	136
North Cow Creek Elementary.....	1,480,830	1,500,686	245,265	--	293
Oak Run Elementary.....	542,100	528,856	132,870	--	67
Pacheco Union Elementary	5,076,227	4,958,818	400,579	--	846
Redding Elementary.....	19,695,275	19,016,181	1,614,021	25,880,000	3,589
Shasta Union Elementary.....	1,384,876	1,309,205	164,363	--	238
Whitmore Union Elementary.....	312,980	279,663	234,907	--	27
County Total	\$ 92,179,887	\$ 90,347,808	\$ 10,378,643	\$ 50,469,038	15,883
Siskiyou					
Big Springs Union Elementary.....	\$ 1,324,577	\$ 1,462,303	\$ 270,166	--	215
Bogus Elementary.....	162,538	143,814	225,661	--	15
Butteville Union Elementary	576,230	550,546	246,562	--	79
Delphic Elementary.....	264,277	236,003	184,698	--	35
Dunsmuir Elementary.....	1,973,688	1,962,305	285,220	--	278
Etna Union Elementary	1,939,181	1,793,412	700,890	--	277
Forks of Salmon Elementary	199,995	182,600	269,634	--	11
Fort Jones Union Elementary	1,130,078	1,173,363	156,784	--	156
Gazelle Union Elementary.....	408,483	386,491	116,125	--	51
Grenada Elementary	898,120	793,312	370,849	--	114
Happy Camp Union Elementary	1,462,988	1,484,270	285,294	--	186
Hornbrook Elementary	529,484	497,334	74,350	--	55
Junction Elementary.....	291,052	261,811	79,370	--	30
Klamath River Union Elementary.....	424,885	397,781	220,776	--	51
Little Shasta Elementary	144,726	209,618	118,115	--	20
McCloud Union Elementary.....	1,176,554	1,168,291	331,319	--	159
Montague Elementary	1,558,247	1,649,638	100,676	--	242
Mt. Shasta Union Elementary.....	4,667,628	4,607,193	737,418	\$ 2,198,629	763
Quartz Valley Elementary.....	394,241	354,768	185,679	--	50
Sawyers Bar Elementary.....	161,755	149,390	52,649	--	9
Seiad Elementary.....	295,562	312,828	99,657	--	29
Weed Union Elementary	3,153,418	3,154,102	407,478	--	444
Willow Creek Elementary	521,008	603,161	181,539	--	67
Yreka Union Elementary	6,833,338	6,721,387	1,128,605	--	1,163
County Total	\$ 30,492,053	\$ 30,255,721	\$ 6,829,514	\$ 2,198,629	4,499
Sonoma					
Alexander Valley Union Elementary	\$ 667,296	\$ 673,814	\$ 211,155	--	112
Bellevue Union Elementary	9,289,756	9,376,211	679,495	\$ 7,472,519	1,406

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 5. General Information
Elementary Districts
Fiscal Year 1998-99

Elementary District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Bennett Valley Union Elementary	5,167,744	4,905,093	949,510	1,499,901	896
Cinnabar Elementary.....	1,797,757	1,833,331	623,296	--	282
Dunham Elementary.....	962,637	933,980	98,549	4,000	157
Forestville Union Elementary.....	4,008,098	3,875,281	822,991	--	683
Fort Ross Elementary.....	611,934	615,293	110,208	--	78
Gravenstein Union Elementary.....	3,008,307	3,051,791	174,975	1,800,000	539
Guerneville Elementary	2,870,336	3,037,171	63,912	--	487
Harmony Union Elementary	3,070,948	2,870,186	791,408	1,850,000	545
Horicon Elementary.....	806,609	739,154	196,489	4,200,000	90
Kashia Elementary	228,399	195,242	123,313	--	15
Kenwood Elementary	1,226,581	1,128,012	126,149	--	164
Liberty Elementary	1,118,611	1,083,976	379,657	--	165
Mark West Union Elementary	8,964,270	8,582,256	2,011,153	--	1,593
Monte Rio Union Elementary.....	1,169,217	1,019,667	348,903	--	162
Montgomery Elementary	577,743	623,632	169,596	--	90
Oak Grove Union Elementary.....	2,973,262	3,012,097	353,083	2,950,000	584
Old Adobe Union Elementary	12,434,484	12,563,009	2,498,191	10,739,709	2,181
Piner-Olivet Union Elementary	9,436,457	9,221,456	965,699	10,439,687	1,764
Rincon Valley Union Elementary	15,182,436	14,226,986	2,460,332	--	2,615
Roseland Elementary	7,523,681	6,994,745	625,483	--	1,107
Sebastopol Union Elementary	7,615,597	7,442,275	1,421,567	6,250,000	1,387
Twin Hills Union Elementary.....	5,188,700	4,788,367	695,379	6,000	862
Two Rock Union Elementary	1,414,606	1,470,234	280,210	--	184
Waugh Elementary.....	3,893,095	3,662,858	698,023	9,575,000	718
West Side Union Elementary.....	829,611	807,322	112,167	--	146
Wilmar Union Elementary.....	1,517,766	1,420,465	341,093	--	259
Wright Elementary.....	7,095,142	6,910,209	1,401,853	3,414,447	1,219
County Total	\$ 120,651,080	\$ 117,064,113	\$ 19,733,839	\$ 60,201,263	20,490
Stanislaus					
Chatom Union Elementary	\$ 4,235,028	\$ 4,224,527	\$ 184,225	--	763
Empire Union Elementary.....	22,091,859	22,229,613	2,337,145	--	3,990
Gratton Elementary.....	556,643	546,390	263,665	--	107
Hart-Ransom Union Elementary.....	4,837,447	4,688,013	623,970	--	953
Hickman Elementary	4,657,369	3,833,105	1,598,137	\$ 790,000	991
Keyes Union Elementary.....	4,961,748	4,513,963	769,275	1,558,900	1,001
Knights Ferry Elementary.....	690,555	655,542	215,077	--	120
La Grange Elementary	131,386	116,709	118,727	--	17
Paradise Elementary.....	794,258	725,461	287,321	--	145
Roberts Ferry Union Elementary	535,457	536,660	238,993	--	67
Salida Union Elementary.....	14,404,831	13,699,835	3,314,503	2,710,000	2,540
Shiloh Elementary	685,879	800,085	594,801	--	124

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 5. General Information
Elementary Districts
Fiscal Year 1998-99

Elementary District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Stanislaus Union Elementary	16,179,071	16,353,373	2,873,286	5,780,000	2,973
Sylvan Union Elementary	31,924,006	32,041,626	3,417,449	13,220,000	6,129
Turlock Joint Elementary	41,527,417	41,416,366	6,470,628	--	7,601
Valley Home Joint Elementary	914,996	863,778	462,830	--	174
County Total	\$ 149,127,950	\$ 147,245,046	\$ 23,770,032	\$ 24,058,900	27,695
Sutter					
Brittan Elementary	\$ 2,911,786	\$ 3,381,546	\$ 379,516	--	578
Browns Elementary	879,382	778,478	480,928	--	155
Franklin Elementary	1,740,933	2,133,613	514,303	--	365
Marcum-Illinois Union Elementary	786,657	742,356	142,629	--	137
Meridian Elementary	408,581	409,442	142,169	--	45
Nuestro Elementary	563,815	619,583	138,729	--	92
Pleasant Grove Joint Union Elementary	988,201	850,145	456,523	--	170
Winship Elementary	613,019	534,618	638,406	--	53
County Total	\$ 8,892,374	\$ 9,449,781	\$ 2,893,203	\$ 0	1,594
Tehama					
Antelope Elementary	\$ 3,020,825	\$ 2,878,286	\$ 1,115,733	--	526
Bend Elementary	524,253	469,685	336,141	--	66
Corning Union Elementary	10,639,158	10,756,720	664,997	--	1,873
Elkins Elementary	262,123	279,126	123,590	--	25
Evergreen Union Elementary	4,588,023	4,538,398	552,929	\$ 1,875,000	794
Flournoy Union Elementary	251,596	193,212	130,919	--	30
Gerber Union Elementary	2,989,296	2,872,156	323,407	--	527
Kirkwood Elementary	252,951	234,472	116,670	--	37
Lassen View Union Elementary	1,829,246	1,992,735	500,943	--	342
Manton Joint Union Elementary	475,832	481,435	288,071	--	57
Mineral Elementary	212,465	188,988	187,756	--	14
Plum Valley Elementary	442,450	455,139	303,582	--	58
Red Bluff Union Elementary	12,148,294	11,885,860	1,013,473	--	2,220
Reeds Creek Elementary	797,674	672,531	381,024	--	123
Richfield Elementary	985,024	989,371	362,549	--	192
County Total	\$ 39,419,210	\$ 38,888,114	\$ 6,401,784	\$ 1,875,000	6,884
Trinity					
Burnt Ranch Elementary	\$ 635,278	\$ 608,917	\$ 258,455	--	78
Coffee Creek Elementary	149,660	149,046	23,690	--	12
Cox Bar Elementary	347,093	304,443	182,785	--	28
Douglas City Elementary	930,479	940,825	284,771	--	143
Junction City Elementary	592,460	512,425	285,957	--	77
Lewiston Elementary	907,723	1,007,840	41,224	--	115

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 5. General Information
Elementary Districts
Fiscal Year 1998-99

Elementary District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Trinity Center Elementary.....	423,031	483,448	136,860	--	51
Weaverville Elementary.....	2,727,194	2,736,550	425,690	--	421
County Total	\$ 6,712,918	\$ 6,743,494	\$ 1,639,432	\$ 0	925
Tulare					
Allensworth Elementary.....	\$ 701,200	\$ 721,544	\$ 121,509	--	102
Alta Vista Elementary.....	2,516,419	2,376,559	894,404	--	448
Buena Vista Elementary.....	838,553	712,990	466,349	\$ 233,000	150
Burton Elementary	12,025,466	11,385,389	2,221,819	--	2,145
Citrus South Tule Elementary.....	362,817	311,547	224,271	--	51
Columbine Elementary.....	805,695	677,372	481,202	--	150
Ducor Union Elementary	1,253,913	1,272,115	365,240	--	226
Earlimart Elementary.....	9,466,921	8,568,732	2,318,036	1,815,000	1,637
Exeter Union Elementary	10,633,025	10,309,485	2,145,402	--	1,918
Hope Elementary	569,933	518,674	453,104	--	111
Hot Springs Elementary	402,119	457,848	124,611	--	32
Kings River Union Elementary.....	2,630,692	2,560,367	529,033	--	474
Liberty Elementary	1,263,453	1,212,682	193,992	--	250
Monson-Sultana Joint Union Elementary.....	2,113,719	2,040,890	558,057	--	409
Oak Valley Union Elementary.....	1,835,903	1,825,532	188,480	--	350
Outside Creek Elementary	658,644	618,916	249,461	--	128
Palo Verde Union Elementary	2,457,940	2,273,983	956,192	--	472
Pixley Union Elementary	5,296,245	5,334,686	299,999	--	813
Pleasant View Elementary.....	2,410,226	2,344,493	886,241	--	454
Richgrove Elementary.....	4,991,342	5,171,564	504,964	865,000	759
Rockford Elementary.....	1,702,476	1,516,682	547,315	--	314
Saucelito Elementary	654,665	563,795	358,497	--	118
Sequoia Union Elementary.....	1,648,912	1,477,247	539,428	--	302
Springville Union Elementary	2,219,138	2,230,515	348,633	--	383
Stone Corral Elementary	735,198	748,002	193,584	--	127
Strathmore Union Elementary	3,904,613	3,538,619	1,219,052	--	709
Sundale Union Elementary.....	3,002,632	2,899,476	394,145	1,250,000	533
Sunnyside Union Elementary	2,589,320	2,450,227	1,005,657	--	475
Terra Bella Union Elementary	4,554,681	4,663,421	417,613	--	812
Three Rivers Union Elementary.....	1,156,982	1,132,346	195,196	--	242
Tipton Elementary	2,426,343	2,245,646	973,416	--	438
Traver Joint Elementary	1,240,857	1,136,756	232,945	--	222
Tulare City Elementary.....	39,847,998	39,399,962	6,104,891	--	6,976
Waukena Joint Union Elementary	1,081,428	1,058,584	300,787	--	208
Woodlake Union Elementary.....	9,345,240	9,809,866	881,338	2,500,000	1,514
Woodville Elementary.....	3,743,804	3,730,890	575,124	--	601
County Total	\$ 143,088,512	\$ 139,297,402	\$ 28,469,987	\$ 6,663,000	25,053

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 5. General Information
Elementary Districts
Fiscal Year 1998-99

Elementary District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Tuolumne					
Belleview Elementary	\$ 1,586,641	\$ 1,558,872	\$ 227,628	--	259
Chinese Camp Elementary.....	267,078	247,523	136,462	--	31
Columbia Union Elementary.....	2,679,073	2,807,071	85,391	--	458
Curtis Creek Elementary	4,503,522	4,429,720	494,684	--	814
Jamestown Elementary	2,676,664	2,820,865	411,331	--	485
Sonora Elementary	4,751,119	4,656,146	586,502	\$ 10,000	819
Soulsbyville Elementary	3,831,186	3,679,867	685,100	--	649
Summerville Elementary	2,568,675	2,659,239	69,963	--	454
Twain Harte-Long Barn Union Elementary.....	4,244,177	4,390,826	149,941	--	705
County Total	\$ 27,108,135	\$ 27,250,129	\$ 2,847,002	\$ 10,000	4,674
Ventura					
Briggs Elementary.....	\$ 2,240,014	\$ 2,153,639	\$ 461,211	--	413
Hueneme Elementary.....	45,177,324	45,026,052	3,061,651	\$ 4,696,167	8,103
Mesa Union Elementary	2,575,267	2,479,664	415,331	--	500
Mupu Elementary.....	590,863	579,450	252,340	--	109
Ocean View Elementary.....	14,846,448	15,524,412	2,116,474	3,975,000	2,416
Oxnard Elementary	85,765,108	85,102,676	6,796,227	40,105,672	14,782
Pleasant Valley Elementary.....	37,481,728	36,993,684	2,320,996	21,240,000	6,915
Rio Elementary.....	16,459,209	15,968,719	1,968,885	20,000,000	2,966
Santa Clara Elementary	297,115	280,756	125,860	--	29
Santa Paula Elementary.....	22,039,180	21,988,615	1,175,721	--	3,693
Somis Union Elementary.....	2,277,839	2,186,181	383,728	--	441
County Total	\$ 229,750,095	\$ 228,283,848	\$ 19,078,424	\$ 90,016,839	40,367
Yuba					
Camptonville Elementary	\$ 2,868,529	\$ 2,579,754	\$ 422,468	--	829
Plumas Elementary	568,120	546,678	283,704	--	97
Wheatland Elementary.....	12,863,061	12,161,485	3,626,602	--	1,718
County Total	\$ 16,299,710	\$ 15,287,917	\$ 4,332,774	\$ 0	2,644
State Total.....	\$ 6,372,333,239	\$ 6,294,731,160	\$ 815,647,027	\$ 1,515,433,794	1,112,611

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 6. General Information
High School Districts
Fiscal Year 1998-99

High School District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Butte					
Oroville Union High.....	\$ 14,808,392	\$ 14,907,898	\$ 1,437,936	--	2,417
County Total.....	\$ 14,808,392	\$ 14,907,898	\$ 1,437,936	\$ 0	2,417
Calaveras					
Bret Harte Union High.....	\$ 6,073,682	\$ 5,956,932	\$ 870,145	--	830
County Total.....	\$ 6,073,682	\$ 5,956,932	\$ 870,145	\$ 0	830
Contra Costa					
Acalanes Union High	\$ 29,842,572	\$ 29,557,069	\$ 1,131,141	\$ 56,609,809	4,913
Liberty Union High	19,692,715	19,343,406	1,331,180	33,495,000	3,153
County Total.....	\$ 49,535,287	\$ 48,900,475	\$ 2,462,321	\$ 90,104,809	8,066
El Dorado					
El Dorado Union High.....	\$ 34,484,209	\$ 34,523,583	\$ 4,967,538	\$ 16,890,000	6,290
County Total.....	\$ 34,484,209	\$ 34,523,583	\$ 4,967,538	\$ 16,890,000	6,290
Fresno					
Caruthers Union High	\$ 3,152,807	\$ 3,237,686	\$ 479,074	--	567
Kingsburg Joint Union High.....	5,342,682	5,408,196	422,622	\$ 10,095,327	1,009
Washington Union High	7,889,384	7,749,598	999,667	2,605,000	1,286
County Total.....	\$ 16,384,873	\$ 16,395,480	\$ 1,901,363	\$ 12,700,327	2,862
Glenn					
Hamilton Union High.....	\$ 2,044,822	\$ 2,030,222	\$ 324,871	\$ 1,337,283	233
County Total.....	\$ 2,044,822	\$ 2,030,222	\$ 324,871	\$ 1,337,283	233
Humboldt					
Northern Humboldt Union High	\$ 11,605,071	\$ 11,173,070	\$ 635,311	--	1,938
Fortuna Union High.....	7,095,862	6,971,151	315,206	--	1,129
County Total.....	\$ 18,700,933	\$ 18,144,221	\$ 950,517	\$ 0	3,067
Imperial					
Brawley Union High	\$ 10,480,724	\$ 10,319,564	\$ 514,486	--	1,798
Central Union High	21,153,177	21,776,161	1,204,738	\$ 19,075,000	3,484
County Total.....	\$ 31,633,901	\$ 32,095,725	\$ 1,719,224	\$ 19,075,000	5,282
Inyo					
Bishop Joint Union High.....	\$ 5,067,406	\$ 4,832,322	\$ 1,069,159	--	757
County Total.....	\$ 5,067,406	\$ 4,832,322	\$ 1,069,159	\$ 0	757

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 6. General Information
High School Districts
Fiscal Year 1998-99

High School District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Kern					
Delano Joint Union High	\$ 18,547,235	\$ 18,336,550	\$ 1,360,793	--	3,208
Kern High	165,053,826	159,548,507	18,242,572	\$ 72,540,000	26,623
Taft Union High.....	17,478,881	14,511,853	3,372,195	--	1,007
Wasco Union High.....	9,990,040	8,874,129	3,910,880	--	1,410
County Total.....	\$ 211,069,982	\$ 201,271,039	\$ 26,886,440	\$ 72,540,000	32,248
Kings					
Hanford Joint Union High.....	\$ 17,871,138	\$ 17,476,230	\$ 1,462,067	\$ 8,000,000	3,133
Lemoore Union High.....	11,857,355	12,047,032	1,065,636	10,917,751	1,857
County Total.....	\$ 29,728,493	\$ 29,523,262	\$ 2,527,703	\$ 18,917,751	4,990
Lake					
Upper Lake Union High.....	\$ 2,505,112	\$ 2,530,019	\$ 15,953	--	333
County Total.....	\$ 2,505,112	\$ 2,530,019	\$ 15,953	\$ 0	333
Lassen					
Lassen Union High	\$ 7,211,452	\$ 7,105,824	\$ 505,691	--	1,146
County Total.....	\$ 7,211,452	\$ 7,105,824	\$ 505,691	\$ 0	1,146
Los Angeles					
Antelope Valley Union High	\$ 89,970,548	\$ 88,042,526	\$ 13,341,415	--	16,256
Centinela Valley Union High	38,793,657	37,374,110	4,001,768	--	6,753
El Monte Union High.....	54,021,691	52,874,073	4,369,733	--	8,630
Whittier Union High.....	84,981,136	82,447,539	11,064,518	\$ 18,000,000	10,736
William S. Hart Union High.....	80,638,631	82,628,411	2,139,752	40,000	14,911
County Total.....	\$ 348,405,663	\$ 343,366,659	\$ 34,917,186	\$ 18,040,000	57,286
Madera					
Chowchilla Union High.....	\$ 4,982,571	\$ 5,125,952	\$ 337,259	--	781
Minarets Joint Union High.....	2,653,099	2,764,774	479,452	--	41
Yosemite Union High.....	8,121,475	7,976,592	675,810	\$ 7,000,000	1,167
County Total.....	\$ 15,757,145	\$ 15,867,318	\$ 1,492,521	\$ 7,000,000	1,989
Marin					
San Rafael City High	\$ 13,426,625	\$ 13,281,434	\$ 1,383,439	--	1,854
Tamalpais Union High.....	29,122,657	29,038,814	5,031,859	--	3,117
County Total.....	\$ 42,549,282	\$ 42,320,248	\$ 6,415,298	\$ 0	4,971
Mendocino					
Point Arena Joint Union High.....	\$ 2,011,713	\$ 1,991,432	\$ 265,276	--	189
County Total.....	\$ 2,011,713	\$ 1,991,432	\$ 265,276	\$ 0	189

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 6. General Information
High School Districts
Fiscal Year 1998-99

High School District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Merced					
Le Grand Union High	\$ 3,560,371	\$ 3,422,164	\$ 1,927,747	--	513
Merced Union High	51,034,917	48,805,798	7,081,786	--	8,603
County Total.....	\$ 54,595,288	\$ 52,227,962	\$ 9,009,533	\$ 0	9,116
Monterey					
King City Joint Union High	\$ 10,471,555	\$ 9,815,596	\$ 1,266,932	\$ 18,855,000	1,891
Salinas Union High	68,349,188	64,576,033	13,157,037	--	12,136
County Total.....	\$ 78,820,743	\$ 74,391,629	\$ 14,423,969	\$ 18,855,000	14,027
Nevada					
Nevada Joint Union High	\$ 25,664,330	\$ 24,769,547	\$ 2,696,795	\$ 550,000	4,210
County Total.....	\$ 25,664,330	\$ 24,769,547	\$ 2,696,795	\$ 550,000	4,210
Orange					
Anaheim Union High.....	\$ 171,909,582	\$ 174,152,305	\$ 15,013,940	--	29,358
Fullerton Joint Union High.....	81,948,129	81,231,235	7,468,766	--	14,732
Huntington Beach Union High.....	101,187,929	98,642,264	10,158,832	--	14,460
County Total.....	\$ 355,045,640	\$ 354,025,804	\$ 32,641,538	\$ 0	58,550
Placer					
Placer Union High.....	\$ 25,186,854	\$ 25,436,905	\$ 1,386,320	--	4,448
Roseville Joint Union High.....	33,502,493	32,422,652	4,889,404	\$ 34,736,366	6,085
County Total.....	\$ 58,689,347	\$ 57,859,557	\$ 6,275,724	\$ 34,736,366	10,533
Riverside					
Perris Union High.....	\$ 31,536,683	\$ 30,998,015	\$ 1,256,919	--	5,030
County Total.....	\$ 31,536,683	\$ 30,998,015	\$ 1,256,919	\$ 0	5,030
Sacramento					
Galt Joint Union High.....	\$ 10,055,985	\$ 9,504,055	\$ 1,279,687	--	1,684
Grant Joint Union High.....	68,677,394	69,031,969	9,191,205	--	10,479
County Total.....	\$ 78,733,379	\$ 78,536,024	\$ 10,470,892	\$ 0	12,163
San Benito					
San Benito High.....	\$ 16,745,539	\$ 17,788,855	\$ 735,737	\$ 35,000	2,580
County Total.....	\$ 16,745,539	\$ 17,788,855	\$ 735,737	\$ 35,000	2,580
San Bernardino					
Chaffey Union High.....	\$ 100,866,760	\$ 99,338,739	\$ 13,618,314	--	18,256
Victor Valley Union High	49,365,559	47,561,981	3,541,758	30,158,731	8,419
County Total.....	\$ 150,232,319	\$ 146,900,720	\$ 17,160,072	\$ 30,158,731	26,675

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 6. General Information
High School Districts
Fiscal Year 1998-99

High School District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
San Diego					
Escondido Union High	\$ 47,587,785	\$ 46,930,902	\$ 8,632,059	\$ 16,672,409	8,273
Fallbrook Union High	16,936,141	16,903,467	575,538	26,200,071	2,690
Grossmont Union High.....	136,159,978	132,028,373	13,609,136	--	22,050
Julian Union High.....	2,009,969	2,038,067	182,984	2,432,068	227
San Dieguito Union High	58,769,918	53,444,830	14,464,995	--	9,320
Sweetwater Union High	189,997,265	187,338,133	17,388,915	--	31,875
County Total.....	\$ 451,461,056	\$ 438,683,772	\$ 54,853,627	\$ 45,304,548	74,435
San Mateo					
Jefferson Union High	\$ 32,087,751	\$ 31,395,823	\$ 4,052,725	\$ 24,500,000	5,126
San Mateo Union High.....	56,366,517	55,979,041	4,872,488	--	7,907
Sequoia Union High.....	50,717,349	50,589,231	3,666,824	45,000,000	6,613
County Total.....	\$ 139,171,617	\$ 137,964,095	\$ 12,592,037	\$ 69,500,000	19,646
Santa Barbara					
Santa Barbara High	\$ 53,024,397	\$ 54,278,966	\$ 3,742,216	--	9,038
Santa Maria Joint Union High	33,071,886	32,573,810	3,325,935	--	5,566
Santa Ynez Valley Union High	6,653,142	7,270,710	1,518,245	--	989
County Total.....	\$ 92,749,425	\$ 94,123,486	\$ 8,586,396	\$ 0	15,593
Santa Clara					
Campbell Union High.....	\$ 37,482,172	\$ 38,999,386	\$ 880,284	--	6,901
East Side Union High.....	147,905,641	150,276,281	8,319,459	\$ 56,029,913	26,203
Fremont Union High.....	54,741,519	54,784,456	699,236	--	8,763
Los Gatos-Saratoga Joint Union High ..	17,824,208	16,893,870	4,646,078	--	2,571
Mountain View-Los Altos Union High ...	22,721,295	21,552,385	3,108,285	36,338,759	2,803
County Total.....	\$ 280,674,835	\$ 282,506,378	\$ 17,653,342	\$ 92,368,672	47,241
Shasta					
Anderson Union High.....	\$ 14,446,645	\$ 14,516,252	\$ 2,212,891	--	2,638
Shasta Union High.....	28,796,230	27,407,859	3,373,523	--	5,246
County Total.....	\$ 43,242,875	\$ 41,924,111	\$ 5,586,414	\$ 0	7,884
Siskiyou					
Dunsmuir Joint Union High	\$ 1,504,836	\$ 1,433,527	\$ 271,764	--	156
Etna Union High.....	4,573,768	4,686,090	336,038	--	477
Siskiyou Union High.....	6,837,256	6,308,033	1,820,688	--	869
Yreka Union High.....	5,849,456	5,646,974	1,187,192	--	896
County Total.....	\$ 18,765,316	\$ 18,074,624	\$ 3,615,682	\$ 0	2,398

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 6. General Information
High School Districts
Fiscal Year 1998-99

High School District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Sonoma					
West Sonoma County Union High.....	\$ 14,916,287	\$ 15,178,411	\$ 1,020,842	\$ 6,440,000	2,530
County Total.....	\$ 14,916,287	\$ 15,178,411	\$ 1,020,842	\$ 6,440,000	2,530
Stanislaus					
Turlock Joint Union High.....	\$ 20,629,707	\$ 20,575,689	\$ 3,428,471	\$ 5,595,000	3,470
County Total.....	\$ 20,629,707	\$ 20,575,689	\$ 3,428,471	\$ 5,595,000	3,470
Sutter					
East Nicolaus Joint Union High.....	\$ 1,927,828	\$ 1,894,347	\$ 196,775	--	236
Sutter Union High.....	3,707,207	3,706,310	830,822	--	601
County Total.....	\$ 5,635,035	\$ 5,600,657	\$ 1,027,597	\$ 0	837
Tehama					
Corning Union High.....	\$ 5,528,730	\$ 5,392,635	\$ 520,336	--	893
Red Bluff Joint Union High.....	12,755,845	12,645,880	954,632	--	1,923
County Total.....	\$ 18,284,575	\$ 18,038,515	\$ 1,474,968	\$ 0	2,816
Trinity					
Trinity Union High.....	\$ 3,641,035	\$ 3,631,343	\$ 328,118	\$ 5,000	532
County Total.....	\$ 3,641,035	\$ 3,631,343	\$ 328,118	\$ 5,000	532
Tulare					
Exeter Union High.....	\$ 7,451,428	\$ 8,133,937	\$ 1,129,501	--	1,205
Strathmore Union High.....	2,579,478	2,476,719	400,364	--	451
Tulare Joint Union High.....	24,598,001	23,069,395	6,001,327	--	4,162
Woodlake Union High.....	4,771,717	4,839,435	278,525	\$ 3,600,000	746
County Total.....	\$ 39,400,624	\$ 38,519,486	\$ 7,809,717	\$ 3,600,000	6,564
Tuolumne					
Sonora Union High.....	\$ 11,297,419	\$ 11,184,894	\$ 861,616	--	1,569
Summersville Union High.....	5,265,778	5,218,511	347,723	\$ 9,410,528	730
County Total.....	\$ 16,563,197	\$ 16,403,405	\$ 1,209,339	\$ 9,410,528	2,299
Ventura					
Oxnard Union High.....	\$ 80,974,818	\$ 79,231,745	\$ 8,056,021	\$ 23,625,000	12,903
Santa Paula Union High.....	9,000,659	8,977,282	1,265,985	5,005,000	1,391
County Total.....	\$ 89,975,477	\$ 88,209,027	\$ 9,322,006	\$ 28,630,000	14,294

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 6. General Information
 High School Districts
 Fiscal Year 1998-99

<u>High School District</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>	<u>Ending Balance June 30, 1999</u>	<u>General Obligation Bond Debt</u>	<u>Average Daily Attendance</u>
Yuba					
Wheatland Union High	\$ 3,951,041	\$ 3,946,705	\$ 606,238	--	607
County Total	\$ 3,951,041	\$ 3,946,705	\$ 606,238	\$ 0	607
State Total	\$ 2,927,097,717	\$ 2,882,640,476	\$ 312,515,115	\$ 601,794,015	476,986

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 7. General Information
Unified Districts
Fiscal Year 1998-99

Unified District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Alameda					
Alameda City Unified	\$ 67,780,212	\$ 67,044,861	\$ 3,151,351	\$ 77,660,000	10,915
Albany City Unified	17,178,889	17,092,225	840,746	21,395,000	2,827
Berkeley Unified.....	70,188,809	70,162,802	5,626,366	113,217,642	9,102
Castro Valley Unified	62,444,269	60,306,596	5,929,661	6,000,000	7,811
Dublin Unified	24,440,766	23,491,181	1,443,345	38,762,189	3,872
Emery Unified.....	6,231,219	6,179,451	302,037	8,010,000	935
Fremont Unified	169,635,728	161,687,097	15,966,047	81,296,959	31,520
Hayward Unified	127,386,404	130,303,981	16,211,536	--	22,865
Livermore Valley Joint Unified.....	77,659,785	76,972,169	4,045,453	950,000	13,270
New Haven Unified.....	78,478,952	77,843,078	5,082,910	115,034,551	14,181
Newark Unified	43,898,863	43,897,551	2,517,080	7,861,169	7,790
Oakland Unified	340,256,384	339,086,320	11,033,903	65,465,992	52,426
Piedmont City Unified	16,788,923	17,086,186	846,217	30,883,897	2,659
Pleasanton Unified.....	74,430,213	71,662,533	7,069,371	182,913,555	12,409
San Leandro Unified	42,202,628	41,883,322	944,834	15,515,515	8,059
San Lorenzo Unified	59,854,008	62,164,119	8,582,970	--	10,709
Sunol Glen Unified.....	1,346,374	1,285,603	325,197	--	189
County Total.....	\$ 1,280,202,426	\$ 1,268,149,075	\$ 89,919,024	\$ 764,966,469	211,539
Alpine					
Alpine County Unified	\$ 1,884,106	\$ 1,926,630	\$ 1,305,336	--	122
County Total.....	\$ 1,884,106	\$ 1,926,630	\$ 1,305,336	\$ 0	122
Amador					
Amador County Unified.....	\$ 24,030,550	\$ 24,687,076	\$ 2,291,556	--	4,490
County Total.....	\$ 24,030,550	\$ 24,687,076	\$ 2,291,556	\$ 0	4,490
Butte					
Biggs Unified	\$ 4,860,976	\$ 5,066,255	\$ 391,107	--	751
Chico Unified	73,127,907	70,506,729	6,673,590	\$ 34,965,000	13,522
Durham Unified.....	7,185,565	7,587,874	219,261	--	1,290
Gridley Unified	11,033,974	11,121,890	701,065	--	2,008
Paradise Unified	28,011,878	27,895,015	1,379,606	--	5,210
County Total.....	\$ 124,220,300	\$ 122,177,763	\$ 9,364,629	\$ 34,965,000	22,781
Calaveras					
Calaveras Unified	\$ 22,553,105	\$ 22,136,922	\$ 2,484,187	\$ 9,311,830	3,666
County Total.....	\$ 22,553,105	\$ 22,136,922	\$ 2,484,187	\$ 9,311,830	3,666
Colusa					
Colusa Unified	\$ 8,578,467	\$ 8,643,543	\$ 1,139,473	\$ --	1,549

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 7. General Information
Unified Districts
Fiscal Year 1998-99

Unified District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Maxwell Unified.....	3,026,841	2,995,443	244,662	--	430
Pierce Joint Unified.....	6,941,250	7,306,720	336,643	--	1,128
Williams Unified.....	5,304,536	5,466,208	1,035,409	--	910
County Total.....	\$ 23,851,094	\$ 24,411,914	\$ 2,756,187	\$ 0	4,017
Contra Costa					
Antioch Unified.....	\$ 91,265,923	\$ 84,679,326	\$ 10,133,142	\$ 712,390	17,282
John Swett Unified.....	13,025,422	12,773,888	930,084	--	1,980
Martinez Unified.....	23,078,058	22,645,733	2,981,980	43,407,276	4,121
Mt. Diablo Unified.....	193,857,975	192,660,438	16,454,288	--	34,598
Pittsburg Unified.....	50,029,951	48,456,394	8,102,041	25,000,000	8,764
San Ramon Valley Unified.....	105,326,407	108,720,512	5,872,418	70,000,000	19,279
West Contra Costa Unified.....	197,837,726	192,529,050	15,833,426	20,000,000	31,671
County Total.....	\$ 674,421,462	\$ 662,465,341	\$ 60,307,379	\$ 159,119,666	117,695
Del Norte					
Del Norte County Unified.....	\$ 28,218,342	\$ 27,897,788	\$ 3,610,958	--	4,605
County Total.....	\$ 28,218,342	\$ 27,897,788	\$ 3,610,958	\$ 0	4,605
El Dorado					
Black Oak Mine Unified.....	\$ 11,672,296	\$ 11,769,103	\$ 1,074,860	--	2,023
Lake Tahoe Unified.....	31,851,721	31,747,687	4,644,508	\$ 6,585,000	5,568
County Total.....	\$ 43,524,017	\$ 43,516,790	\$ 5,719,368	\$ 6,585,000	7,591
Fresno					
Central Unified.....	\$ 50,047,782	\$ 50,161,904	\$ 3,567,043	\$ 18,904,212	9,105
Clovis Unified.....	172,127,832	171,084,984	22,051,083	170,895,184	30,876
Coalinga/Huron Joint Unified.....	22,785,549	22,354,570	1,148,679	4,125,000	3,829
Firebaugh-Las Deltas Unified.....	12,770,897	12,689,621	1,783,938	110,000	2,181
Fowler Unified.....	11,143,516	11,535,161	1,616,341	5,300,000	2,049
Fresno Unified.....	447,924,887	444,163,888	40,666,118	121,445,000	73,780
Golden Plains Unified.....	13,829,199	13,433,068	3,467,815	--	1,874
Kerman Unified.....	18,794,352	18,945,501	640,520	--	3,375
Kings Canyon Joint Unified.....	48,173,496	45,957,622	6,280,923	--	8,364
Laton Joint Unified.....	6,141,104	6,415,277	759,891	--	819
Mendota Unified.....	12,786,735	11,096,502	3,804,932	9,025,000	1,891
Parlier Unified.....	17,077,372	16,786,022	2,462,213	2,725,000	2,833
Riverdale Joint Unified.....	8,986,505	10,654,981	2,043,147	5,198,734	1,446
Sanger Unified.....	41,568,937	40,123,122	4,555,048	18,953,816	7,375
Selma Unified.....	31,112,737	32,843,020	3,599,156	7,775,000	5,563
Sierra Unified.....	17,572,638	17,008,683	1,437,714	--	2,267
County Total.....	\$ 932,843,538	\$ 925,253,926	\$ 99,884,561	\$ 364,456,946	157,627

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 7. General Information
Unified Districts
Fiscal Year 1998-99

Unified District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Glenn					
Orland Joint Unified	\$ 12,301,766	\$ 11,898,501	\$ 1,697,164	--	2,247
Princeton Joint Unified	1,632,596	1,881,812	511,041	--	247
Stony Creek Joint Unified	1,874,906	1,929,545	284,000	--	171
Willows Unified	10,288,145	10,004,935	1,888,614	\$ 405,000	1,847
County Total.....	\$ 26,097,413	\$ 25,714,793	\$ 4,380,819	\$ 405,000	4,512
Humboldt					
Eureka City Unified	\$ 35,371,225	\$ 34,676,031	\$ 2,554,780	--	5,635
Ferndale Unified	3,516,576	3,506,468	109,621	--	538
Klamath-Trinity Joint Unified	9,554,428	9,286,075	627,147	--	1,135
Mattole Unified.....	5,558,678	5,535,094	37,606	--	1,231
Southern Humboldt Joint Unified.....	9,620,038	9,351,508	992,157	--	1,319
County Total.....	\$ 63,620,945	\$ 62,355,176	\$ 4,321,311	\$ 0	9,858
Imperial					
Calexico Unified.....	\$ 40,768,464	\$ 39,268,909	\$ 2,957,919	--	7,396
Calipatria Unified	8,629,242	8,401,607	1,275,593	\$ 11,719,775	1,385
Holtville Unified.....	10,830,036	10,057,837	987,397	--	1,984
Imperial Unified.....	12,703,872	12,593,677	2,478,760	3,960,000	2,411
San Pasqual Valley Unified.....	8,102,639	8,232,410	538,779	--	828
County Total.....	\$ 81,034,253	\$ 78,554,440	\$ 8,238,448	\$ 15,679,775	14,004
Inyo					
Big Pine Unified	\$ 2,252,621	\$ 2,210,882	\$ 365,136	--	247
Death Valley Unified	1,556,116	1,554,032	161,955	--	65
Lone Pine Unified	5,153,172	5,047,374	653,217	--	424
Owens Valley Unified.....	1,404,992	1,388,295	272,630	--	128
County Total.....	\$ 10,366,901	\$ 10,200,583	\$ 1,452,938	\$ 0	864
Kern					
El Tejon Unified	\$ 7,951,703	\$ 8,070,221	\$ 614,890	--	1,270
Maricopa Unified.....	3,206,888	3,307,625	212,407	--	417
McFarland Unified.....	16,105,730	15,502,803	2,352,100	\$ 7,690,000	2,495
Mojave Unified.....	15,835,199	15,949,174	967,827	340,000	2,479
Muroc Joint Unified	21,162,124	20,856,178	2,445,355	--	2,337
Sierra Sands Unified	34,179,505	30,786,769	6,508,891	--	5,604
Southern Kern Unified.....	17,254,578	17,982,338	789,732	--	3,058
Tehachapi Unified.....	25,816,646	25,587,910	1,402,308	--	4,671
County Total.....	\$ 141,512,373	\$ 138,043,018	\$ 15,293,510	\$ 8,030,000	22,331

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 7. General Information
Unified Districts
Fiscal Year 1998-99

Unified District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Kings					
Corcoran Joint Unified	\$ 17,034,800	\$ 16,655,970	\$ 1,302,976	--	3,014
Reef-Sunset Unified.....	14,467,176	14,000,634	792,879	\$ 1,875,000	2,293
County Total.....	\$ 31,501,976	\$ 30,656,604	\$ 2,095,855	\$ 1,875,000	5,307
Lake					
Kelseyville Unified.....	\$ 12,768,281	\$ 11,730,308	\$ 1,935,135	--	1,945
Konocti Unified	17,969,963	17,859,823	1,979,366	--	2,811
Lakeport Unified.....	9,490,748	9,491,140	313,236	\$ 2	1,679
Middletown Unified	8,856,599	8,886,521	341,025	--	1,557
County Total.....	\$ 49,085,591	\$ 47,967,792	\$ 4,568,762	\$ 2	7,992
Lassen					
Big Valley Joint Unified	\$ 2,678,145	\$ 2,571,287	\$ 883,851	--	342
Fort Sage Unified.....	3,003,256	3,355,567	241,919	--	374
Westwood Unified.....	3,306,637	3,194,936	350,691	\$ 1,185,000	481
County Total.....	\$ 8,988,038	\$ 9,121,790	\$ 1,476,461	\$ 1,185,000	1,197
Los Angeles					
ABC Unified	\$ 122,888,608	\$ 120,482,852	\$ 15,763,549	\$ 19,260,000	22,790
Acton-Agua Dulce Unified	10,774,197	10,455,737	919,258	--	1,989
Arcadia Unified	49,539,786	48,798,411	9,366,378	25,299,999	9,338
Azusa Unified	67,761,721	68,077,863	4,411,500	6,195,000	11,668
Baldwin Park Unified.....	87,481,717	84,619,713	11,622,772	14,639,869	16,418
Bassett Unified	31,392,134	31,120,115	4,499,969	--	5,850
Bellflower Unified.....	73,302,855	67,895,549	15,685,722	--	13,458
Beverly Hills Unified.....	39,740,905	39,968,279	3,874,410	75,740,000	5,172
Bonita Unified	57,296,429	55,318,803	8,117,018	--	10,168
Burbank Unified	89,635,110	89,751,298	7,393,087	47,497,787	14,459
Charter Oak Unified	37,826,372	36,459,651	4,625,492	--	6,698
Claremont Unified.....	39,744,624	38,598,300	3,770,372	--	6,643
Compton Unified.....	179,809,978	176,881,272	24,449,777	--	28,842
Covina-Valley Unified.....	74,257,691	73,909,171	4,456,511	--	13,596
Culver City Unified	34,152,814	33,407,526	3,285,572	40,000,000	5,750
Downey Unified.....	104,343,640	98,436,402	17,146,508	14,830,000	19,984
Duarte Unified.....	23,412,295	22,973,767	1,705,766	6,000,000	4,312
El Rancho Unified.....	63,617,201	64,486,881	2,604,266	8,069,381	11,596
El Segundo Unified	16,708,016	16,349,332	2,487,989	15,232,587	2,788
Glendale Unified	170,341,142	170,624,183	13,039,473	51,430,000	29,996
Glendora Unified.....	40,545,940	39,368,234	3,249,096	--	8,034
Hacienda La Puente Unified	126,034,190	130,106,212	12,248,187	--	23,206
Inglewood Unified	90,076,794	89,046,290	9,346,422	--	16,520

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 7. General Information
Unified Districts
Fiscal Year 1998-99

Unified District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
La Canada Unified	24,051,340	23,725,509	1,410,540	14,069,976	4,247
Las Virgenes Unified	62,590,754	63,415,287	4,016,757	29,999,130	11,481
Long Beach Unified	513,065,569	512,709,487	73,410,960	--	87,749
Los Angeles Unified	4,462,293,464	4,400,829,087	654,760,561	698,690,000	670,322
Lynwood Unified	86,446,909	85,618,427	18,485,627	--	15,543
Manhattan Beach Unified	34,953,752	34,935,176	659,464	29,990,224	5,754
Monrovia Unified	35,838,211	35,063,445	6,078,840	23,999,059	6,241
Montebello Unified	182,121,399	178,296,156	25,430,180	44,637,640	32,936
Norwalk-La Mirada Unified	125,898,844	124,882,509	26,363,711	--	22,269
Palos Verdes Peninsula Unified	51,030,944	49,646,682	8,510,024	--	9,459
Paramount Unified	88,752,198	87,026,703	6,225,167	30,085,644	15,407
Pasadena Unified	143,304,761	143,449,485	10,921,874	47,506,943	22,828
Pomona Unified	173,289,658	170,372,562	29,077,725	85,345,000	31,968
Redondo Beach Unified	43,804,295	44,138,560	1,157,996	--	7,451
Rowland Unified	108,706,577	105,346,828	11,727,934	--	19,019
San Gabriel Unified	30,203,449	30,076,478	2,218,504	--	5,593
San Marino Unified	18,300,597	18,487,527	2,187,629	34,065,000	3,032
Santa Monica-Malibu Unified	75,458,907	75,035,501	5,939,699	103,495,000	11,682
South Pasadena Unified	20,569,254	20,416,799	2,014,648	15,434,877	3,756
Temple City Unified	27,728,641	27,984,235	1,724,775	18,593,250	5,238
Torrance Unified	124,544,126	122,774,499	12,279,478	--	24,148
Walnut Valley Unified	76,972,523	75,240,703	11,362,754	44,762,718	15,025
West Covina Unified	50,171,024	53,548,111	3,879,538	--	9,375
County Total	\$ 8,190,781,355	\$ 8,090,155,597	\$ 1,103,913,479	\$ 1,544,869,084	1,329,798
Madera					
Madera Unified	\$ 366,633	\$ 317,201	\$ 49,432	--	
Golden Valley Unified	88,051,592	87,252,842	9,407,633	\$ 777,610	15,446
County Total	\$ 88,418,225	\$ 87,570,043	\$ 9,457,065	\$ 777,610	15,446
Marin					
Novato Unified	\$ 44,269,316	\$ 45,314,805	\$ 2,232,904	--	7,581
Shoreline Unified	7,727,571	6,648,206	2,175,245	--	758
County Total	\$ 51,996,887	\$ 51,963,011	\$ 4,408,149	\$ 0	8,339
Mariposa					
Mariposa County Unified	\$ 16,076,495	\$ 15,800,207	\$ 2,019,027	--	2,513
County Total	\$ 16,076,495	\$ 15,800,207	\$ 2,019,027	\$ 0	2,513
Mendocino					
Anderson Valley Unified	\$ 4,545,088	\$ 4,317,113	\$ 708,998	--	584
Fort Bragg Unified	13,981,346	14,057,138	1,617,028	--	2,147

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 7. General Information
Unified Districts
Fiscal Year 1998-99

Unified District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Laytonville Unified.....	4,344,992	4,123,176	441,010	--	498
Leggett Valley Unified.....	1,952,054	1,968,194	184,251	--	167
Mendocino Unified.....	7,049,152	6,927,089	377,488	\$ 2,499,480	880
Potter Valley Community Unified.....	2,958,454	2,858,312	387,455	105,000	360
Round Valley Unified.....	4,620,970	4,241,748	1,538,249	--	385
Ukiah Unified.....	39,613,653	38,869,213	2,305,002	13,999,343	6,419
Willits Unified.....	14,720,244	14,738,516	1,260,139	--	2,248
County Total.....	\$ 93,785,953	\$ 92,100,499	\$ 8,819,620	\$ 16,603,823	13,688
Merced					
Delhi Unified.....	\$ 10,580,741	\$ 11,820,061	\$ 2,122,978	\$ 3,448,766	1,851
Dos Palos Oro Loma Joint Unified.....	15,981,853	15,448,868	1,834,173	80,139	2,508
Gustine Unified.....	8,299,001	8,161,532	1,333,801	--	1,451
Hilmar Unified.....	12,832,145	12,635,855	1,341,575	--	2,303
Los Banos Unified.....	32,662,724	32,642,025	1,658,314	9,326,566	5,892
County Total.....	\$ 80,356,464	\$ 80,708,341	\$ 8,290,841	\$ 12,855,471	14,005
Modoc					
Modoc Joint Unified.....	\$ 7,831,612	\$ 7,529,518	\$ 2,448,485	--	1,061
Surprise Valley Joint Unified.....	1,854,169	1,886,172	209,670	--	207
Tulelake Basin Joint Unified.....	4,963,359	4,953,185	501,090	--	601
County Total.....	\$ 14,649,140	\$ 14,368,875	\$ 3,159,245	\$ 0	1,869
Mono					
Eastern Sierra Unified.....	\$ 6,377,823	\$ 6,122,615	\$ 1,290,687	--	730
Mammoth Unified.....	6,762,866	6,585,497	634,140	\$ 9,700,162	1,157
County Total.....	\$ 13,140,689	\$ 12,708,112	\$ 1,924,827	\$ 9,700,162	1,887
Monterey					
Carmel Unified.....	\$ 20,482,300	\$ 20,628,047	\$ 1,267,294	--	2,628
Gonzales Unified.....	17,912,963	18,088,962	3,713,123	--	2,910
Monterey Peninsula Unified.....	72,573,003	73,019,321	8,026,762	--	12,875
North Monterey County Unified.....	30,326,073	29,208,747	4,949,110	\$ 640,000	5,243
Pacific Grove Unified.....	13,202,890	12,899,683	2,052,812	--	2,302
Pacific Unified.....	697,522	648,327	196,001	--	36
Soledad Unified.....	12,154,694	11,636,929	1,639,535	9,460,415	1,992
County Total.....	\$ 167,349,445	\$ 166,130,016	\$ 21,844,637	\$ 10,100,415	27,986
Napa					
Calistoga Joint Unified.....	\$ 5,174,787	\$ 4,956,124	\$ 767,402	\$ 2,685,000	882
Napa Valley Unified.....	88,704,776	88,726,317	18,840,076	12,530,000	15,468

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 7. General Information
Unified Districts
Fiscal Year 1998-99

Unified District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
St. Helena Unified.....	9,890,744	9,315,342	2,480,284	17,688,854	1,506
County Total.....	\$ 103,770,307	\$ 102,997,783	\$ 22,087,762	\$ 32,903,854	17,856
Orange					
Brea-Olinda Unified	\$ 33,806,208	\$ 32,187,669	\$ 7,886,744	--	6,213
Capistrano Unified	222,908,892	219,221,510	13,562,093	--	41,812
Garden Grove Unified.....	266,049,143	251,519,020	37,282,733	--	45,359
Irvine Unified.....	129,129,701	126,076,932	8,222,696	\$ 1,470,000	23,283
Laguna Beach Unified.....	16,541,954	16,280,798	2,463,949	--	2,533
Los Alamitos Unified	51,113,749	48,687,126	5,600,402	--	8,762
Newport-Mesa Unified	118,229,405	122,779,223	3,976,511	--	20,081
Orange Unified	159,580,659	155,344,737	18,135,923	--	28,936
Placentia-Yorba Linda Unified.....	140,470,287	134,598,331	19,056,957	--	25,402
Saddleback Valley Unified	179,916,180	177,182,501	13,368,669	250,000	33,791
Santa Ana Unified.....	309,974,955	304,871,441	22,998,895	--	54,085
Tustin Unified.....	85,070,997	85,702,438	9,943,300	--	15,463
County Total.....	\$ 1,712,792,130	\$ 1,674,451,726	\$ 162,498,872	\$ 1,720,000	305,720
Placer					
Rocklin Unified.....	\$ 32,816,489	\$ 31,646,212	\$ 3,354,866	\$ 51,650,967	6,227
Tahoe-Truckee Unified	28,555,819	27,682,586	1,654,479	14,411,729	5,009
Western Placer Unified	28,649,483	27,158,682	3,861,054	15,024,057	5,828
County Total.....	\$ 90,021,791	\$ 86,487,480	\$ 8,870,399	\$ 81,086,753	17,064
Plumas					
Plumas Unified	\$ 22,573,700	\$ 22,967,498	\$ 3,387,936	--	3,327
County Total.....	\$ 22,573,700	\$ 22,967,498	\$ 3,387,936	\$ 0	3,327
Riverside					
Alvord Unified	\$ 87,249,034	\$ 85,803,639	\$ 9,504,161	\$ 33,810,000	16,085
Banning Unified	25,741,580	24,950,003	3,060,962	--	4,154
Beaumont Unified	20,384,380	19,653,735	3,444,585	--	3,530
Coachella Valley Unified.....	66,098,899	63,687,465	10,518,906	19,820,000	11,363
Corona-Norco Unified	168,237,305	165,175,870	13,380,927	17,000,000	31,648
Desert Center Unified	707,957	750,345	299,198	--	55
Desert Sands Unified.....	116,943,224	116,273,385	8,778,691	--	20,739
Hemet Unified.....	83,203,232	80,502,421	7,735,208	--	15,317
Jurupa Unified	94,600,772	92,856,147	7,666,889	--	17,642
Lake Elsinore Unified.....	84,686,080	82,543,738	5,193,790	--	14,871
Moreno Valley Unified.....	172,816,185	172,916,107	13,856,305	--	29,869
Murrieta Valley Unified.....	51,931,217	56,473,568	3,559,810	32,955,000	9,863
Palm Springs Unified	105,216,649	104,440,598	11,930,354	66,415,000	18,303

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 7. General Information
Unified Districts
Fiscal Year 1998-99

Unified District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Palo Verde Unified.....	21,223,798	20,376,726	2,764,443	--	3,588
Riverside Unified.....	195,804,562	197,108,982	12,330,402	--	35,055
San Jacinto Unified.....	27,675,066	25,790,727	11,883,661	6,012,637	4,789
Temecula Valley Unified.....	83,600,455	81,927,659	10,291,425	54,505,000	15,271
Val Verde Unified.....	51,345,634	47,946,260	5,785,612	--	8,983
County Total.....	\$ 1,457,466,029	\$ 1,439,177,375	\$ 141,985,329	\$ 230,517,637	261,125
Sacramento					
Center Joint Unified.....	\$ 29,747,922	\$ 30,557,135	\$ 4,752,351	\$ 22,068,629	5,476
Elk Grove Unified.....	237,008,036	233,955,924	21,695,503	--	41,023
Folsom-Cordova Unified.....	80,622,677	79,753,517	8,071,095	10,396,455	14,447
Natomas Unified.....	27,419,544	26,577,508	1,694,277	54,020,000	4,928
River Delta Joint Unified.....	13,517,050	13,244,012	1,405,771	--	2,295
Sacramento City Unified.....	292,080,382	295,573,323	17,286,720	7,190,000	49,324
San Juan Unified.....	275,069,923	269,085,685	23,588,908	--	46,883
County Total.....	\$ 955,465,534	\$ 948,747,104	\$ 78,494,625	\$ 93,675,084	164,376
San Benito					
Aromas/San Juan Unified.....	\$ 8,730,545	\$ 8,569,888	\$ 878,602	--	1,377
County Total.....	\$ 8,730,545	\$ 8,569,888	\$ 878,602	\$ 0	1,377
San Bernardino					
Apple Valley Unified.....	\$ 70,052,370	\$ 70,913,766	\$ 6,741,924	--	12,265
Baker Valley Unified.....	1,932,217	1,760,179	191,773	\$ 120,000	158
Barstow Unified.....	36,536,908	35,735,373	2,005,706	--	6,446
Bear Valley Unified.....	17,889,990	17,478,708	1,420,228	--	3,256
Chino Valley Unified.....	153,743,040	146,863,032	17,325,117	150,000	30,398
Colton Joint Unified.....	107,815,917	107,204,912	16,802,751	--	19,762
Fontana Unified.....	180,074,922	177,638,205	11,114,904	72,636,608	32,330
Hesperia Unified.....	76,639,056	76,770,272	3,502,560	--	13,812
Lucerne Valley Unified.....	7,000,255	7,038,630	1,069,679	--	1,052
Morongo Unified.....	54,776,743	53,273,541	8,158,714	--	9,119
Needles Unified.....	9,045,291	9,407,973	1,482,592	--	1,277
Redlands Unified.....	100,001,932	99,801,990	5,494,157	31,550,000	18,435
Rialto Unified.....	132,590,018	130,564,227	15,597,018	--	24,492
Rim of the World Unified.....	32,401,312	30,715,232	3,270,018	--	5,736
San Bernardino City Unified.....	277,956,002	283,123,769	13,137,728	--	45,072
Silver Valley Unified.....	20,321,806	19,926,853	1,735,852	--	2,561
Snowline Joint Unified.....	34,864,769	35,037,747	7,903,808	--	6,690
Trona Joint Unified.....	5,166,448	5,975,086	187,919	--	417
Upland Unified.....	64,494,842	62,402,515	8,456,428	--	12,214

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 7. General Information
Unified Districts
Fiscal Year 1998-99

Unified District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Yucaipa-Calimesa Joint Unified	46,644,063	45,710,956	2,178,385	--	8,736
County Total.....	\$ 1,429,947,901	\$ 1,417,342,966	\$ 127,777,261	\$ 104,456,608	254,228
San Diego					
Borrego Springs Unified.....	\$ 3,270,603	\$ 3,257,248	\$ 344,937	--	395
Carlsbad Unified.....	44,557,490	43,667,619	5,165,386	\$ 26,498,696	8,049
Coronado Unified.....	17,377,515	17,001,307	1,282,889	--	2,755
Mountain Empire Unified.....	10,726,989	10,300,284	1,138,889	3,200,000	1,712
Oceanside City Unified	117,766,530	111,127,928	27,563,172	--	21,020
Poway Unified.....	171,497,367	167,426,406	16,681,435	--	31,445
Ramona City Unified.....	38,531,727	38,311,431	7,400,704	3,890,000	6,794
San Diego City Unified.....	851,054,010	856,095,772	43,668,710	139,995,085	132,490
San Marcos Unified	61,219,932	62,538,272	8,317,580	21,563,019	11,161
Vista Unified	149,909,394	146,676,149	12,481,462	--	26,017
Warner Unified.....	2,951,698	3,096,116	377,239	--	323
County Total.....	\$ 1,468,863,255	\$ 1,459,498,532	\$ 124,422,403	\$ 195,146,800	242,161
San Francisco					
San Francisco Unified.....	\$ 401,228,300	\$ 388,547,946	\$ 33,553,355	--	58,063
County Total.....	\$ 401,228,300	\$ 388,547,946	\$ 33,553,355	\$ 0	58,063
San Joaquin					
Escalon Unified.....	\$ 15,349,454	\$ 15,276,722	\$ 2,334,838	--	2,910
Lincoln Unified	46,802,107	46,470,561	5,611,008	--	8,089
Linden Unified.....	13,285,350	13,187,757	1,610,036	--	2,303
Lodi Unified.....	137,639,974	133,525,998	15,376,974	--	24,599
Manteca Unified.....	85,901,488	85,295,315	10,551,565	--	16,079
Ripon Unified.....	12,317,011	11,898,952	1,631,491	\$ 3,820,000	2,418
Stockton City Unified	212,001,162	205,374,799	19,153,730	21,000	33,378
Tracy Joint Unified.....	65,953,407	63,368,486	8,061,076	--	11,611
County Total.....	\$ 589,249,953	\$ 574,398,590	\$ 64,330,718	\$ 3,841,000	101,387
San Luis Obispo					
Atascadero Unified	\$ 30,969,523	\$ 30,769,695	\$ 1,909,800	--	5,812
Coast Unified.....	6,639,691	6,322,000	1,235,105	--	987
Lucia Mar Unified.....	56,365,982	54,851,315	4,422,805	\$ 21,749,593	10,404
Paso Robles Joint Unified.....	36,587,177	36,555,109	1,234,454	--	6,062
San Luis Coastal Unified.....	50,151,874	49,429,095	6,138,578	--	8,311
Shandon Joint Unified.....	2,634,124	2,616,159	474,320	1,245,000	346
Templeton Unified.....	12,901,982	12,578,673	776,239	--	2,373
County Total.....	\$ 196,250,353	\$ 193,122,046	\$ 16,191,301	\$ 22,994,593	34,295

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 7. General Information
Unified Districts
Fiscal Year 1998-99

Unified District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
San Mateo					
Cabrillo Unified	\$ 21,316,434	\$ 21,147,783	\$ 1,999,319	\$ 34,542,425	3,690
La Honda-Pescadero Unified	3,463,016	3,822,372	50,892	--	451
South San Francisco Unified	52,425,038	52,328,066	4,091,232	26,000,000	9,749
County Total.....	\$ 77,204,488	\$ 77,298,221	\$ 6,141,443	\$ 60,542,425	13,890
Santa Barbara					
Carpinteria Unified	\$ 17,960,562	\$ 17,917,566	\$ 1,302,949	\$ 17,390,000	3,108
Cuyama Joint Unified	2,370,914	2,629,449	529,510	--	291
Lompoc Unified	63,742,771	61,710,759	8,261,211	--	10,877
County Total.....	\$ 84,074,247	\$ 82,257,774	\$ 10,093,670	\$ 17,390,000	14,276
Santa Clara					
Gilroy Unified	\$ 48,163,708	\$ 45,990,978	\$ 6,772,831	--	8,494
Milpitas Unified	52,225,098	50,848,120	9,600,191	\$ 43,140,000	9,811
Morgan Hill Unified	48,611,319	47,880,423	4,712,297	--	8,876
Palo Alto Unified	77,334,944	75,344,596	9,993,702	120,495,000	9,496
San Jose Unified	205,921,764	204,080,545	7,289,375	80,652,697	31,920
Santa Clara Unified	81,550,410	78,807,741	10,721,945	47,500,000	14,337
County Total.....	\$ 513,807,243	\$ 502,952,403	\$ 49,090,341	\$ 291,787,697	82,934
Santa Cruz					
Pajaro Valley Joint Unified	\$ 111,350,962	\$ 113,171,183	\$ 11,631,049	--	18,551
San Lorenzo Valley Unified	23,702,084	22,944,741	3,022,196	\$ 1,710,000	4,185
Scotts Valley Unified	9,921,976	10,002,415	1,485,167	22,390,000	1,921
County Total.....	\$ 144,975,022	\$ 146,118,339	\$ 16,138,412	\$ 24,100,000	24,657
Shasta					
Fall River Joint Unified	\$ 10,080,602	\$ 9,808,756	\$ 842,435	--	1,547
Gateway Unified	23,880,352	23,025,914	2,436,168	--	3,858
County Total.....	\$ 33,960,954	\$ 32,834,670	\$ 3,278,603	\$ 0	5,405
Sierra					
Sierra-Plumas Joint Unified	\$ 16,341,240	\$ 15,579,660	\$ 2,012,743	--	2,997
County Total.....	\$ 16,341,240	\$ 15,579,660	\$ 2,012,743	\$ 0	2,997
Siskiyou					
Butte Valley Unified	\$ 3,413,785	\$ 3,180,709	\$ 1,154,242	--	380
County Total.....	\$ 3,413,785	\$ 3,180,709	\$ 1,154,242	\$ 0	380
Solano					
Benicia Unified	\$ 28,069,652	\$ 28,364,839	\$ 620,634	\$ 40,055,149	5,481

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 7. General Information
Unified Districts
Fiscal Year 1998-99

Unified District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Dixon Unified	18,263,855	17,803,508	1,872,833	986,206	3,478
Fairfield-Suisun Unified.....	109,661,172	107,422,079	5,065,118	--	20,347
Travis Unified.....	28,310,917	28,051,124	2,245,413	--	4,687
Vacaville Unified	75,156,972	74,836,803	6,259,986	710,000	14,350
Vallejo City Unified.....	111,472,212	110,167,949	4,177,002	40,805,004	18,817
County Total.....	\$ 370,934,780	\$ 366,646,302	\$ 20,240,986	\$ 82,556,359	67,160
Sonoma					
Cloverdale Unified	\$ 8,683,786	\$ 8,447,162	\$ 1,097,883	--	1,527
Cotati-Rohnert Park Unified	42,577,371	41,207,521	4,242,856	\$ 57,338,713	7,916
Geyserville Unified.....	2,902,271	2,767,334	333,040	1,370,000	414
Healdsburg Unified	17,177,594	16,516,668	1,815,193	19,893,541	2,673
Sonoma Valley Unified.....	28,738,726	28,938,755	1,810,135	12,060,000	5,045
Windsor Unified	18,777,592	18,664,557	1,721,024	32,742,110	3,472
County Total.....	\$ 118,857,340	\$ 116,541,997	\$ 11,020,131	\$ 123,404,364	21,047
Stanislaus					
Ceres Unified.....	\$ 47,614,473	\$ 48,709,680	\$ 4,675,184	--	8,949
Denair Unified.....	6,792,921	6,496,426	1,833,122	--	1,183
Hughson Unified	12,542,591	11,722,920	819,671	\$ 2,725,000	1,852
Newman-Crows Landing Unified.....	10,550,997	9,682,204	2,228,866	--	1,927
Oakdale Joint Unified.....	29,668,365	25,370,391	4,297,974	--	4,563
Patterson Joint Unified.....	18,374,551	19,004,203	1,747,625	3,277,308	3,402
Riverbank Unified	17,776,702	16,083,309	2,660,065	5,060,558	2,996
Waterford Unified.....	7,757,883	7,395,438	1,202,344	6,599,661	1,195
County Total.....	\$ 151,078,483	\$ 144,464,571	\$ 19,464,851	\$ 17,662,527	26,067
Sutter					
Live Oak Unified	\$ 10,487,590	\$ 10,465,414	\$ 389,854	--	1,799
Yuba City Unified	57,811,569	57,634,945	7,014,670	10,000	10,402
County Total.....	\$ 68,299,159	\$ 68,100,359	\$ 7,404,524	\$ 10,000	12,201
Tehama					
Los Molinos Unified	\$ 4,759,065	\$ 4,446,968	\$ 1,800,687	--	661
County Total.....	\$ 4,759,065	\$ 4,446,968	\$ 1,800,687	\$ 0	661
Trinity					
Mountain Valley Unified	\$ 4,776,545	\$ 4,917,955	\$ 560,277	--	538
Southern Trinity Joint Unified	2,044,676	1,895,077	544,781	--	184
County Total.....	\$ 6,821,221	\$ 6,813,032	\$ 1,105,058	\$ 0	722

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 7. General Information
Unified Districts
Fiscal Year 1998-99

Unified District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Tulare					
Alpaugh Unified	\$ 2,220,828	\$ 2,280,374	\$ 154,953	--	275
Cutler-Orosi Joint Unified.....	20,405,380	19,951,821	2,356,631	--	3,653
Dinuba Unified	30,972,255	27,898,944	3,077,600	--	4,811
Farmersville Unified	11,094,462	10,785,967	1,833,895	\$ 2,105,000	1,831
Lindsay Unified	22,480,559	21,716,615	2,416,909	--	3,378
Porterville Unified.....	76,461,143	69,217,757	7,275,176	--	11,745
Visalia Unified.....	128,054,885	125,602,991	14,252,603	--	23,471
County Total.....	\$ 291,689,512	\$ 277,454,469	\$ 31,367,767	\$ 2,105,000	49,164
Tuolumne					
Big Oak Flat-Groveland Unified	\$ 4,748,839	\$ 4,529,149	\$ 587,280	\$ 335,000	636
County Total.....	\$ 4,748,839	\$ 4,529,149	\$ 587,280	\$ 335,000	636
Ventura					
Conejo Valley Unified.....	\$ 106,480,025	\$ 104,861,944	\$ 11,015,045	\$ 30,000,000	19,365
Fillmore Unified.....	19,481,533	19,494,466	1,711,473	15,209,948	3,511
Moorpark Unified	39,097,110	39,363,742	1,669,212	--	7,184
Oak Park Unified.....	17,695,571	17,059,716	2,943,768	25,540,000	3,288
Ojai Unified.....	21,678,189	21,369,808	2,242,343	6,680,000	3,979
Simi Valley Unified.....	103,765,071	105,041,187	10,488,307	30,041,757	19,407
Ventura Unified.....	93,030,887	95,245,413	11,453,553	29,875,000	16,410
County Total.....	\$ 401,228,386	\$ 402,436,276	\$ 41,523,701	\$ 137,346,705	73,144
Yolo					
Davis Joint Unified	\$ 43,490,649	\$ 42,847,012	\$ 4,763,748	\$ 34,320,000	7,721
Esparto Unified	5,691,149	5,756,251	913,483	3,300,000	883
Washington Unified.....	32,185,866	32,077,921	2,818,239	10,000	5,641
Winters Joint Unified.....	11,074,313	10,924,885	2,171,649	3,750,000	1,950
Woodland Joint Unified	50,104,650	49,153,572	6,013,356	--	9,306
County Total.....	\$ 142,546,627	\$ 140,759,641	\$ 16,680,475	\$ 41,380,000	25,501
Yuba					
Marysville Joint Unified	\$ 54,316,304	\$ 54,374,510	\$ 6,659,254	--	9,307
County Total.....	\$ 54,316,304	\$ 54,374,510	\$ 6,659,254	\$ 0	9,307
State Total	\$ 23,209,927,576	\$ 22,899,840,106	\$ 2,513,550,910	\$ 4,526,448,659	3,906,857

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 8. General Information
Joint Powers Agencies
Fiscal Year 1998-99

Joint Powers Agency	Total Revenues	Total Expenditures	Ending Balance June 30, 1999
Alameda			
Eden Area ROP JPA	\$ 6,302,525	\$ 6,254,709	\$ 779,956
Mission Valley ROC/P.....	6,958,427	6,149,049	1,703,387
Oakland-Emery-Piedmont-Alameda ROP JPA.....	2,711,469	1,985,602	1,495,791
School Legal Counsel.....	722,412	592,855	227,472
School Project Utility Rate Reduction.....	540,416	537,963	157,170
Tri-Valley ROP JPA	3,178,642	3,038,091	525,477
County Total.....	\$ 20,413,891	\$ 18,558,269	\$ 4,889,253
Contra Costa			
Contra Costa SELPA	\$ 36,656,219	\$ 36,010,673	\$ 2,159,608
County Total.....	\$ 36,656,219	\$ 36,010,673	\$ 2,159,608
El Dorado			
Central Sierra ROP JPA	\$ 1,839,149	\$ 1,789,149	\$ 498,629
County Total.....	\$ 1,839,149	\$ 1,789,149	\$ 498,629
Fresno			
Central Valley Pre-School JPA	\$ 275,539	\$ 231,253	\$ 44,286
South County Support Services Agency	419,752	277,733	142,019
Southwest Transportation Agency	1,725,890	1,958,999	339,930
Valley ROP JPA.....	1,395,146	1,405,960	260,309
County Total.....	\$ 3,816,327	\$ 3,873,945	\$ 786,544
Imperial			
Imperial Valley ROP JPA	\$ 2,677,720	\$ 2,347,983	\$ 1,006,826
County Total.....	\$ 2,677,720	\$ 2,347,983	\$ 1,006,826
Kern			
North Kern Vocational Training Center JPA	\$ 1,278,772	\$ 1,000,699	\$ 780,009
West Side ROP JPA	840,097	680,503	261,115
County Total.....	\$ 2,118,869	\$ 1,681,202	\$ 1,041,124
Los Angeles			
Antelope Valley Schools Transportation Agency	\$ 6,923,152	\$ 6,923,517	\$ 2,028,028
East San Gabriel Valley ROP	9,994,365	9,585,704	2,432,371
La Puente Valley ROP	5,315,981	5,421,366	633,948
Partners In Nutrition Cooperative	3,982,651	5,190,551	785,164
Pupil Transportation Co-Op JPA.....	5,025,458	5,011,855	165,148
San Antonio ROP	206,615	163,784	81,339
Santa Clarita Valley School Food Services Agency JPA	4,571,662	4,340,072	768,835
Southeast ROP	4,406,076	4,188,036	1,188,387

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 8. General Information
Joint Powers Agencies
Fiscal Year 1998-99

Joint Powers Agency	Total Revenues	Total Expenditures	Ending Balance June 30, 1999
Southern California ROC	8,323,267	8,248,023	2,013,284
Tri-Cities ROP	2,922,920	2,894,111	817,070
County Total	\$ 51,672,147	\$ 51,967,019	\$ 10,913,574
Marin			
Marin Pupil Transportation JPA	\$ 1,369,403	\$ 1,458,467	\$ 74,186
County Total	\$ 1,369,403	\$ 1,458,467	\$ 74,186
Monterey			
Mission Trails ROP JPA.....	\$ 7,646,431	\$ 7,646,431	0
Monterey County Special Education Local Planning Area.....	1,056,845	880,849	\$ 615,197
County Total	\$ 8,703,276	\$ 8,527,280	\$ 615,197
Nevada			
Nevada County Pupil Transportation	\$ 13,647	\$ 28,590	\$ 22,617
County Total	\$ 13,647	\$ 28,590	\$ 22,617
Orange			
Capistrano-Laguna Beach ROP JPA	\$ 2,547,911	\$ 2,437,740	\$ 473,392
Coastline ROP JPA	6,645,095	5,935,643	1,403,793
North Orange County ROP JPA.....	19,828,979	19,173,207	2,774,153
County Total	\$ 29,021,985	\$ 27,546,590	\$ 4,651,338
Placer			
Mid-Placer Transportation JPA	\$ 3,293,335	\$ 3,124,709	\$ 991,200
Southern School Transportation Authority JPA	50,064	3,602	1,047,238
County Total	\$ 3,343,399	\$ 3,128,311	\$ 2,038,438
San Bernardino			
Baldy View ROP JPA.....	\$ 6,037,561	\$ 5,782,937	\$ 1,882,775
Colton-Redlands-Yucaipa ROP JPA	5,604,891	5,014,287	996,912
County Total	\$ 11,642,452	\$ 10,797,224	\$ 2,879,687
San Joaquin			
San Joaquin Data Processing JPA	\$ 1,896,155	\$ 1,837,935	\$ 688,508
San Joaquin Legal Services JPA	53,359	51,344	15,091
County Total	\$ 1,949,514	\$ 1,889,279	\$ 703,599
San Luis Obispo			
Central California School Finance Authority JPA.....	\$ 93,593	\$ 87,983	\$ 120,017
Santa Lucia ROP	1,568,984	1,559,860	281,492
County Total	\$ 1,662,577	\$ 1,647,843	\$ 401,509

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 8. General Information
Joint Powers Agencies
Fiscal Year 1998-99

Joint Powers Agency	Total Revenues	Total Expenditures	Ending Balance June 30, 1999
Santa Barbara			
Santa Barbara County SELPA JPA.....	\$ 2,492,256	\$ 3,374,103	\$ 1,033,802
County Total.....	\$ 2,492,256	\$ 3,374,103	\$ 1,033,802
Santa Clara			
East Valley School Transportation JPA.....	\$ 2,341,454	\$ 2,341,454	\$ 269,024
Metropolitan Education District	11,573,490	11,417,668	833,390
West Valley Transportation Agency JPA.....	1,905,924	1,904,778	46,471
County Total.....	\$ 15,820,868	\$ 15,663,900	\$ 1,148,885
Santa Cruz			
North Santa Cruz County SELPA.....	\$ 743,685	\$ 329,608	\$ 599,588
County Total.....	\$ 743,685	\$ 329,608	\$ 599,588
Shasta			
Shasta-Trinity ROP JPA	\$ 3,554,326	\$ 3,359,867	\$ 386,902
County Total.....	\$ 3,554,326	\$ 3,359,867	\$ 386,902
Sonoma			
West County Transportation JPA.....	\$ 3,333,727	\$ 3,310,199	\$ 327,281
County Total.....	3,333,727	3,310,199	327,281
Stanislaus			
Central California Migrant Head.....	\$ 13,007,595	\$ 13,007,595	0
Greater Modesto Relocatable Administration Agency	57,222	112,704	\$ 143,815
Turlock Public Schools Financing Agency.....	776,470	188,584	1,472,655
County Total.....	\$ 13,841,287	\$ 13,308,883	\$ 1,616,470
Tulare			
Tulare County Organization for Vocational Education JPA.....	\$ 3,908,440	\$ 4,027,978	\$ 531,734
County Total.....	\$ 3,908,440	\$ 4,027,978	\$ 531,734
Ventura			
Oxnard Area Public School TV Consortium.....	\$ 62,007	\$ 60,022	\$ 3,291
Ventura County Schools Business Services JPA	296,146	293,606	54,015
County Total.....	\$ 358,153	\$ 353,628	\$ 57,306
State Total	\$ 220,953,317	\$ 214,979,990	\$ 38,384,097

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 9. General Information
Common Administration
Fiscal Year 1998-99

Common Administration District	Total Revenues	Total Expenditures	Ending Balance June 30, 1999	General Obligation Bond Debt	Average Daily Attendance
Los Angeles					
Alhambra City Elementary/High	\$ 114,819,520	\$ 113,089,108	\$ 4,482,837	--	18,950
County Total	\$ 114,819,520	\$ 113,089,108	\$ 4,482,837	\$ 0	18,950
Santa Cruz					
Santa Cruz City Elementary/High.....	\$ 50,709,598	\$ 50,054,560	\$ 5,933,977	--	8,393
County Total	\$ 50,709,598	\$ 50,054,560	\$ 5,933,977	\$ 0	8,393
Sonoma					
Petaluma City Elementary/ Joint Union High	\$ 41,691,651	\$ 40,622,014	\$ 2,990,273	\$ 43,993,358	7,272
Santa Rosa City Elementary/High.....	95,849,910	95,179,989	5,472,846	94,815,000	16,206
County Total	\$ 137,541,561	\$ 135,802,003	\$ 8,463,119	\$ 138,808,358	23,478
Stanislaus					
Modesto City Schools	\$ 202,236,320	\$ 192,791,677	\$ 22,348,828	\$ 50,855,000	30,518
County Total	\$ 202,236,320	\$ 192,791,677	\$ 22,348,828	\$ 50,855,000	30,518
State Totals	\$ 505,306,999	\$ 491,737,348	\$ 41,228,761	\$ 189,663,358	81,339

Information presented reflects the General Fund only, and includes interagency and interfund transactions.

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Alameda County			
County Office of Education	\$ 36,220,974	\$ 17,289,569	\$ 18,931,405
Alameda City Unified	37,177,123	37,177,123	0
Albany City Unified	10,904,613	10,904,613	0
Berkeley Unified	43,334,929	43,334,929	0
Castro Valley Unified	28,110,109	28,110,109	0
Dublin Unified	14,461,467	14,461,467	0
Emery Unified	3,876,271	3,876,271	0
Fremont Unified	117,159,818	115,905,133	1,254,685
Hayward Unified	84,851,361	84,851,361	0
Livermore Valley Joint Unified	49,520,384	49,520,384	0
Mountain House Elementary	347,153	203,551	143,602
New Haven Unified	50,111,531	50,111,531	0
Newark Unified	27,828,784	27,828,784	0
Oakland Unified	307,695,937	196,983,824	110,712,113
Piedmont City Unified	15,135,155	12,963,697	2,171,458
Pleasanton Unified	47,312,180	47,312,180	0
San Leandro Unified	31,557,988	30,798,705	759,283
San Lorenzo Unified	39,414,930	39,414,930	0
Sunol Glen Unified	855,276	841,412	13,864
County Total	\$ 945,875,983	\$ 811,889,573	\$ 133,986,410
Alpine County			
County Office of Education	\$ 124,292	\$ 124,292	\$ 0
Alpine County Unified	656,103	656,103	0
County Total	\$ 780,395	\$ 780,395	\$ 0
Amador County			
County Office of Education	\$ 678,153	\$ 678,153	\$ 0
Amador County Unified	17,654,941	17,654,941	0
County Total	\$ 18,333,094	\$ 18,333,094	\$ 0
Butte County			
County Office of Education	\$ 8,271,664	\$ 8,271,664	\$ 0
Bangor Union Elementary	526,943	526,943	0
Biggs Unified	2,410,426	2,410,426	0
Chico Unified	54,700,428	53,372,451	1,327,977
Durham Unified	4,428,924	4,428,924	0
Feather Falls Union Elementary	108,744	108,744	0
Golden Feather Union Elementary	1,077,565	1,077,565	0
Gridley Unified	7,215,914	7,215,914	0
Manzanita Elementary	744,691	744,691	0
Oroville City Elementary	10,860,850	10,860,850	0
Oroville Union High	10,090,627	10,090,627	0

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Palermo Union Elementary.....	4,268,419	4,268,419	0
Paradise Unified.....	21,295,155	20,816,288	478,867
Pioneer Union Elementary.....	534,492	534,492	0
Thermalito Union Elementary.....	4,908,893	4,908,893	0
County Total	\$ 131,443,735	\$ 129,636,891	\$ 1,806,844
Calaveras County			
County Office of Education.....	\$ 1,926,183	\$ 1,840,835	\$ 85,348
Bret Hart Union High.....	7,022,894	4,759,816	2,263,078
Calaveras Unified.....	13,982,800	13,982,800	0
Mark Twain Union Elementary.....	3,225,449	2,620,726	604,723
Vallecito Union Elementary.....	3,980,730	3,845,849	134,881
County Total	\$ 30,138,056	\$ 27,050,026	\$ 3,088,030
Colusa County			
County Office of Education.....	\$ 2,852,671	\$ 1,522,999	\$ 1,329,672
Colusa Unified.....	3,666,243	3,666,243	0
Maxwell Unified.....	1,765,505	1,765,505	0
Pierce Joint Unified.....	3,275,673	3,275,673	0
Williams Unified.....	3,374,541	3,374,541	0
County Total	\$ 14,934,633	\$ 13,604,961	\$ 1,329,672
Contra Costa County			
County Office of Education.....	\$ 19,452,003	\$ 19,452,003	\$ 0
Acalanes Union High.....	28,108,898	23,776,629	4,332,269
Antioch Unified.....	59,700,018	59,700,018	0
Brentwood Union.....	6,150,181	6,150,181	0
Byron Union Elementary.....	3,748,029	3,748,029	0
Canyon Elementary.....	432,701	344,488	88,213
John Swett Unified.....	8,859,233	8,240,347	618,886
Knightsen Elementary.....	1,096,694	1,096,694	0
Lafayette Elementary.....	13,005,645	13,005,645	0
Liberty Union High.....	10,910,713	10,910,713	0
Martinez Unified.....	14,954,096	14,954,096	0
Moraga Elementary.....	5,907,186	5,907,186	0
Mt. Diablo Unified.....	124,855,061	124,855,061	0
Oakley Union Elementary.....	14,143,304	14,143,304	0
Orinda Union Elementary.....	7,108,793	7,108,793	0
Pittsburg Unified.....	30,575,232	30,575,232	0
San Ramon Valley Unified.....	66,248,680	66,248,680	0
Walnut Creek Elementary.....	11,266,078	11,266,078	0
West Contra Costa Unified.....	146,533,351	127,790,041	18,743,310
County Total	\$ 573,055,896	\$ 549,273,218	\$ 23,782,678

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Del Norte County			
County Office of Education	\$ 1,322,954	\$ 1,021,893	\$ 301,061
Del Norte County Unified	18,897,106	18,049,906	847,200
County Total	\$ 20,220,060	\$ 19,071,799	\$ 1,148,261
El Dorado County			
County Office of Education	\$ 7,624,290	\$ 6,993,121	\$ 631,169
Black Oak Mine Unified	8,008,838	8,008,838	0
Buckeye Union Elementary	12,394,268	12,394,268	0
Eldorado Union High	26,386,439	26,386,439	0
Gold Oak Union Elementary	2,991,785	2,991,785	0
Gold Trail Union Elementary	2,540,389	2,512,557	27,832
Indian Diggings Elementary	98,971	98,971	0
Lake Tahoe Unified	21,057,161	21,057,161	0
Latrobe Elementary	580,737	580,737	0
Mother Lode Union Elementary	5,228,358	5,228,358	0
Pioneer Union Elementary	1,982,645	1,982,645	0
Placerville Union Elementary	4,889,874	4,889,874	0
Rescue Union Elementary	9,725,507	9,725,507	0
Silver Fork Elementary	149,788	135,417	14,371
Camino Union Elementary	1,920,705	1,920,705	0
Polluck Pines Elementary	3,774,552	3,774,552	0
County Total	\$ 109,354,307	\$ 108,680,935	\$ 673,372
Fresno County			
County Office of Education	\$ 34,171,831	\$ 20,531,134	\$ 13,640,697
Alvina Elementary	551,526	551,526	0
American Union Elementary	1,447,809	1,447,809	0
Big Creek Elementary	847,699	510,900	336,799
Burrel Union Elementary	956,961	471,439	485,522
Caruthers Union Elementary	3,012,550	3,012,550	0
Caruthers Union High	2,136,715	2,136,715	0
Central Unified	37,834,969	35,342,391	2,492,578
Clay Joint Elementary	885,825	838,517	47,308
Clovis Unified	119,190,156	119,190,156	0
Coalinga/Huron Joint Unified	14,763,415	14,763,415	0
Firebaugh-Las Deltas Unified	7,806,040	7,806,040	0
Fowler Unified	7,564,042	7,564,042	0
Fresno Unified	282,519,491	282,519,491	0
Golden Plains Unified	7,460,066	7,460,066	0
Kerman Unified	17,636,881	12,497,469	5,139,412
Kings Canyon Joint Unified	33,453,897	31,582,361	1,871,536
Kingsburg Joint Union Elementary	7,279,710	7,279,710	0
Kingsburg Joint Union High	4,601,398	4,316,109	285,289
Laton Joint Unified	3,407,637	3,407,637	0

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Mendota Unified	9,135,076	8,041,273	1,093,803
Monroe Elementary	700,578	700,578	0
Orange Center Elementary	1,333,188	1,290,016	43,172
Pacific Union Elementary	2,048,821	1,692,354	356,467
Parlier Unified	11,041,736	10,890,708	151,028
Pine Ridge Elementary	1,223,687	935,662	288,025
Raisin City Elementary	894,361	894,361	0
Riverdale Joint Unified	7,676,362	6,441,474	1,234,888
Sanger Unified	29,331,169	28,106,761	1,224,408
Selma Unified	21,171,489	20,904,734	266,755
Sierra Unified	11,662,970	11,662,970	0
Washington Colony Elementary	1,989,603	1,634,133	355,470
Washington Union High	4,820,513	4,820,513	0
West Fresno Elementary	3,483,532	3,483,532	0
West Park Elementary	1,861,167	1,228,025	633,142
Westside Elementary	1,196,684	1,196,684	0
County Total	\$ 697,099,554	\$ 667,153,255	\$ 29,946,299
Glenn County			
County Office of Education	\$ 3,148,673	\$ 2,773,172	\$ 375,501
Capay Joint Union Elementary	436,108	436,108	0
Hamilton Union Elementary	2,062,412	1,709,858	352,554
Hamilton Union High	1,138,209	1,138,209	0
Lake Elementary	410,210	410,210	0
Orland Joint Unified	8,083,530	8,083,530	0
Plaza Elementary	465,281	465,281	0
Princeton Joint Unified	1,845,276	1,252,303	592,973
Stony Creek Joint Unified	925,779	925,779	0
Willows Unified	6,966,072	6,966,072	0
County Total	\$ 25,481,550	\$ 24,160,522	\$ 1,321,028
Humboldt County			
County Office of Education	\$ 7,743,180	\$ 5,871,127	\$ 1,872,053
Arcata Elementary	3,363,654	3,363,654	0
Big Lagoon Union Elementary	445,694	258,166	187,528
Blue Lake Union Elementary	790,470	790,470	0
Bridgeville Elementary	629,755	394,098	235,657
Cuddeback Union Elementary	597,789	597,789	0
Cutten Elementary	1,822,259	1,822,259	0
Eureka City Unified	25,500,480	23,912,282	1,588,198
Ferndale Unified	2,187,686	2,187,686	0
Fieldbrook Elementary	474,265	452,472	21,793
Fortuna Union Elementary	2,808,912	2,808,912	0
Fortuna Union High	5,279,278	5,213,048	66,230
Freshwater Elementary	951,936	938,627	13,309

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Garfield Elementary.....	438,566	262,090	176,476
Green Point Elementary	87,133	85,754	1,379
Hydesville Elementary	623,348	595,700	27,648
Jacoby Creek Elementary.....	1,521,619	1,451,788	69,831
Klamath-Trinity Joint Unified.....	6,387,790	5,062,946	1,324,844
Kneeland Elementary	363,974	249,442	114,532
Loleta Union Elementary	588,812	588,812	0
Maple Creek Elementary	732,399	90,888	641,511
Mattole Unified	6,705,777	5,318,452	1,387,325
McKinleyville Union Elementary.....	5,013,480	5,013,480	0
Northern Humboldt Union High.....	9,562,548	8,800,394	762,154
Orick Elementary.....	517,953	316,620	201,333
Pacific Union Elementary.....	2,238,422	2,215,538	22,884
Peninsula Union Elementary	663,857	464,879	198,978
Rio Dell Elementary.....	1,347,373	1,282,648	64,725
Rohnerville Elementary	2,334,797	2,146,992	187,805
Scotia Union Elementary	1,421,111	1,306,855	114,256
South Bay Union Elementary.....	2,419,558	2,077,204	342,354
Southern Humboldt Joint Unified	4,945,284	4,945,284	0
Trinidad Union Elementary	579,994	579,994	0
County Total	\$ 101,089,153	\$ 91,466,350	\$ 9,622,803
Imperial County			
County Office of Education.....	\$ 3,969,375	\$ 3,969,375	\$ 0
Brawley Elementary.....	13,885,980	13,145,440	740,540
Brawley Union High.....	7,633,669	7,633,669	0
Calexico Unified	26,547,886	26,547,886	0
Calipatria Unified	7,900,036	5,625,807	2,274,229
Central Union High	16,860,535	14,711,157	2,149,378
El Centro Elementary	19,692,589	19,692,589	0
Heber Elementary	2,138,443	2,138,443	0
Holtville Unified.....	6,795,394	6,795,394	0
Imperial Unified	8,447,832	8,447,832	0
Magnolia Union Elementary	1,069,696	462,268	607,428
McCabe Union Elementary.....	1,716,905	1,716,905	0
Meadows Union.....	762,315	762,315	0
Mulberry Elementary	869,578	377,163	492,415
San Pasqual Valley Unified	2,584,176	2,584,176	0
Seeley Union School	3,582,882	1,803,542	1,779,340
Westmorland Union Elementary	1,294,243	1,294,243	0
County Total	\$ 125,751,534	\$ 117,708,204	\$ 8,043,330
Inyo County			
County Office of Education.....	2,963,440	2,963,440	0
Big Pine Unified.....	1,130,983	1,130,983	0

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Bishop Joint Union High	3,520,093	3,520,093	0
Bishop Union Elementary	6,467,312	5,344,991	1,122,321
Death Valley Unified	645,802	645,802	0
Lone Pine Unified School District.....	6,423,892	3,858,196	2,565,696
Owens Valley Unified	915,252	915,252	0
Round Valley Joint Elementary.....	568,384	403,434	164,950
County Total	\$ 22,635,158	\$ 18,782,191	\$ 3,852,967
Kern County			
County Office of Education.....	\$ 25,626,044	\$ 20,381,267	\$ 5,244,777
Arvin Union Elementary.....	9,514,663	9,026,083	488,580
Bakersfield City Elementary.....	108,670,978	95,526,197	13,144,781
Beardsley Elementary	6,518,769	6,240,019	278,750
Belridge Elementary	1,036,751	494,735	542,016
Blake Elementary	77,163	77,163	0
Buttonwillow Union Elementary	1,659,177	1,471,814	187,363
Caliente Union Elementary.....	632,501	497,718	134,783
Delano Joint Union High.....	14,492,312	13,799,277	693,035
Delano Union Elementary.....	25,377,267	22,203,363	3,173,904
Di Giorgio Elementary	1,836,131	929,994	906,137
Edison Elementary	3,760,380	2,976,076	784,304
El Tejon Unified.....	6,919,749	5,358,393	1,561,356
Elk Hills Elementary.....	1,335,090	536,049	799,041
Fairfax Elementary	4,529,747	4,200,203	329,544
Fruitvale Elementary.....	12,474,859	9,531,138	2,943,721
General Shafter Elementary	1,038,219	884,906	153,313
Greenfield Union	25,912,948	22,719,973	3,192,975
Kern High	187,022,967	125,285,346	61,737,621
Kernville Union Elementary	4,664,951	4,140,271	524,680
Lakeside Union Elementary.....	5,617,363	3,214,652	2,402,711
Lamont Elementary	10,227,736	9,522,023	705,713
Linns Valley-Poso Flat Union Elementary	346,908	346,908	0
Lost Hills Union Elementary.....	3,306,105	1,852,886	1,453,219
Maple Elementary	1,378,161	927,657	450,504
Maricopa Unified	2,159,459	2,119,248	40,211
McFarland Unified	13,084,058	11,268,653	1,815,405
McKittrick Elementary.....	1,116,486	496,044	620,442
Midway Elementary	2,065,172	1,550,802	514,370
Mojave Unified.....	13,877,144	10,200,759	3,676,385
Muroc Joint Unified.....	17,261,482	9,112,971	8,148,511
Norris Elementary.....	6,227,979	4,823,096	1,404,883
Panama Buena Vista Union.....	46,158,736	46,158,736	0
Pond Union Elementary.....	930,755	592,074	338,681
Richland-Lerdo Elementary	9,397,259	9,172,076	225,183
Rio Bravo-Greeley Union Elementary.....	5,573,861	2,845,621	2,728,240

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Rosedale Union Elementary	13,397,396	12,500,691	896,705
Semitropic Elementary	1,282,620	910,007	372,613
Sierra Sands Unified.....	22,874,068	22,874,068	0
South Fork Union Elementary.....	1,790,601	1,425,944	364,657
Southern Kern Unified	14,623,060	12,215,947	2,407,113
Standard Elementary.....	29,008,744	15,619,957	13,388,787
Taft City Elementary.....	8,350,578	7,962,609	387,969
Taft Union High	23,216,724	14,852,733	8,363,991
Tehachapi Unified	18,405,222	18,247,603	157,619
Vineland Elementary	3,680,944	3,117,987	562,957
Wasco Union Elementary	9,517,534	8,945,497	572,037
Wasco Union High.....	7,493,149	7,483,886	9,263
County Total	\$ 735,469,970	\$ 586,641,120	\$ 148,828,850
Kings County			
County Office of Education.....	13,467,189	4,496,446	8,970,743
Armona Union Elementary.....	2,963,071	2,963,071	0
Central Union Elementary.....	6,883,646	6,405,693	477,953
Corcoran Joint Unified	11,606,324	11,606,324	0
Delta View Joint Union Elementary.....	370,116	370,116	0
Hanford Elementary School District	18,092,893	18,003,949	88,944
Hanford Joint Union High	13,615,402	13,615,402	0
Island Union Elementary	990,386	936,495	53,891
Kings River-Hardwick Union Elementary	1,949,420	1,949,420	0
Kit Carson Union Elementary	1,335,819	1,335,819	0
Lakeside Union Elementary.....	2,130,497	1,758,723	371,774
Lemoore Union Elementary	7,042,172	7,042,172	0
Lemoore Union High.....	8,119,215	8,119,215	0
Pioneer Union Elementary.....	3,883,759	3,516,177	367,582
Reef-Sunset Unified	8,561,292	8,561,292	0
County Total	\$ 101,011,201	\$ 90,680,314	\$ 10,330,887
Lake County			
County Office of Education.....	5,820,199	2,363,926	3,456,273
Kelseyville Unified	8,016,907	7,841,781	175,126
Konocti Unified	10,929,597	10,929,597	0
Lakeport Unified	5,794,361	5,794,361	0
Lucerne Elementary	984,937	984,937	0
Middletown Unified	6,803,299	6,308,371	494,928
Upper Lake Union Elementary.....	1,919,963	1,919,963	0
Upper Lake Union High	1,247,145	1,247,145	0
County Total	\$ 41,516,408	\$ 37,390,081	\$ 4,126,327

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Lassen County			
County Office of Education	1,014,690	1,014,690	0
Big Valley Joint Unified	1,658,034	1,658,034	0
Fort Sage Unified	1,457,769	1,457,769	0
Janesville Union Elementary	1,573,573	1,573,573	0
Johnstonville Elementary	820,144	820,144	0
Lassen Union High	4,770,549	4,770,549	0
Ravendale-Termo Elementary	109,163	109,163	0
Richmond Elementary	640,867	640,867	0
Shaffer Union	1,157,536	1,157,536	0
Susanville Elementary	5,080,975	5,080,975	0
Westwood Unified	2,089,944	2,089,944	0
County Total	\$ 20,373,244	\$ 20,373,244	\$ 0
Los Angeles County			
County Office of Education	\$ 289,512,484	\$ 149,651,230	\$ 139,861,254
ABC Unified	91,642,596	84,186,612	7,455,984
Acton-Agua Dulce Unified	9,435,950	7,702,160	1,733,790
Alhambra City Elementary	39,698,517	39,698,517	0
Alhambra City High	30,620,316	30,620,316	0
Antelope Valley Union High	67,578,987	67,578,987	0
Arcadia Unified	40,147,197	34,851,491	5,295,706
Azusa Unified	52,872,228	44,362,085	8,510,143
Baldwin Park Unified	60,337,527	60,337,527	0
Bassett Unified	22,528,859	22,303,828	225,031
Bellflower Unified	51,343,574	51,343,574	0
Beverly Hills Unified	31,453,174	23,158,961	8,294,213
Bonita Unified	34,616,692	34,616,692	0
Burbank Unified	52,780,893	52,780,893	0
Castaic Union	13,281,532	8,306,874	4,974,658
Centinela Valley Union High	27,223,127	27,223,127	0
Charter Oak Unified	24,030,382	24,030,382	0
Claremont Unified	25,729,686	24,966,187	763,499
Compton Unified	113,533,124	112,262,296	1,270,828
Covina-Valley Unified	49,019,880	49,019,880	0
Culver City Unified	21,729,924	21,729,924	0
Downey Unified	53,193,609	53,193,609	0
Duarte Unified	17,586,423	16,833,920	752,503
East Whittier City Elementary	27,998,977	27,998,977	0
Eastside Union Elementary	10,367,164	8,520,214	1,846,950
El Monte City Elementary	40,150,138	40,150,138	0
El Monte Union High	39,652,704	39,423,962	228,742
El Rancho Unified	40,136,152	40,136,152	0
El Segundo Unified	10,736,814	10,736,814	0
Garvey Elementary	24,796,639	24,796,639	0

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Glendale Unified.....	118,880,713	110,414,401	8,466,312
Glendora Unified	32,047,862	29,723,248	2,324,614
Gorman Elementary	943,877	711,912	231,965
Hacienda La Puente Unified.....	88,593,502	87,094,330	1,499,172
Hawthorne Elementary.....	30,406,772	30,406,772	0
Hermosa Beach City Elementary.....	3,153,983	3,153,983	0
Hughes-Elizabeth Lakes Union Elementary.....	1,668,777	1,668,777	0
Inglewood Unified.....	62,834,802	62,702,554	132,248
Keppel Union Elementary.....	13,740,340	10,789,162	2,951,178
La Canada Unified.....	14,831,670	14,831,670	0
Lancaster Elementary.....	49,065,216	47,307,682	1,757,534
Las Virgenes Unified	38,897,534	38,897,534	0
Lawndale Elementary.....	20,374,983	20,374,983	0
Lennox Elementary	23,931,037	23,931,037	0
Little Lake City Elementary.....	16,454,393	16,454,393	0
Long Beach Unified.....	325,411,804	323,773,822	1,637,982
Los Angeles Unified	2,807,152,063	2,539,966,723	267,185,340
Los Nietos Elementary	7,150,818	7,150,818	0
Lowell Joint Elementary.....	7,217,268	7,217,268	0
Lynwood Unified.....	62,361,490	61,520,010	841,480
Manhattan Beach Unified	21,418,960	21,418,960	0
Monrovia Unified	23,398,889	23,398,889	0
Montebello Unified.....	125,184,121	125,184,121	0
Mountain View Elementary.....	35,374,236	35,374,236	0
Newhall Elementary.....	18,650,029	18,650,029	0
Norwalk-La Mirada Unified	83,760,377	83,708,632	51,745
Palmdale Elementary	73,643,873	68,927,198	4,716,675
Palos Verdes Peninsula Unified.....	36,243,300	35,818,484	424,816
Paramount Unified.....	58,017,793	58,017,793	0
Pasadena Unified	86,750,658	84,722,814	2,027,844
Pomona Unified.....	117,277,603	117,277,603	0
Redondo Beach Unified.....	25,705,100	25,705,100	0
Rosemead Elementary.....	12,574,074	11,571,871	1,002,203
Rowland Unified	68,947,901	68,947,901	0
San Gabriel Unified	23,406,045	22,039,270	1,366,775
San Marino Unified.....	12,243,618	11,800,463	443,155
Santa Monica-Malibu Unified.....	46,404,405	46,404,405	0
Saugus Union Elementary.....	29,214,041	29,214,041	0
South Pasadena Unified.....	13,952,821	13,952,821	0
South Whittier Elementary.....	14,073,288	14,073,288	0
Sulphur Springs Union Elementary.....	17,872,849	17,872,849	0
Temple City Unified.....	19,292,594	19,292,594	0
Torrance Unified.....	88,929,043	88,929,043	0
Valle Lindo Elementary.....	5,961,177	4,431,890	1,529,287
Walnut Valley Unified	51,431,428	51,431,428	0

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
West Covina.....	33,431,249	33,431,249	0
Westside Union Elementary	21,568,608	21,568,608	0
Whittier City Elementary	24,888,140	24,706,676	181,464
Whittier Union High School.....	43,243,502	43,243,502	0
William S. Hart Union High	47,128,498	47,128,498	0
Wilsona Elementary.....	12,050,075	7,790,460	4,259,615
Wiseburn Elementary	7,080,216	6,629,543	450,673
County Total	\$ 6,437,972,684	\$ 5,953,277,306	\$ 484,695,378
Madera County			
County Office of Education.....	\$ 8,545,437	\$ 5,074,216	\$ 3,471,221
Alview-Dairyland Union Elementary.....	1,562,327	1,256,233	306,094
Bass Lake Joint Union Elementary	5,298,429	4,975,293	323,136
Chawanakee Elementary.....	4,523,474	4,523,474	0
Chowchilla Elementary	5,546,526	5,546,526	0
Chowchilla Union High	3,646,671	3,646,671	0
Coarsegold Union Elementary.....	3,993,849	3,502,358	491,491
Madera Unified.....	57,312,539	57,312,539	0
Minarets Joint Union High.....	4,494,007	2,172,356	2,321,651
Raymond-Knowles Union Elementary	479,095	386,850	92,245
Yosemite Union High.....	5,341,581	5,341,581	0
County Total	\$ 100,743,935	\$ 93,738,097	\$ 7,005,838
Marin County			
County Office of Education.....	\$ 14,686,395	\$ 9,716,891	\$ 4,969,504
Bolinas-Stinson Union Elementary	1,166,699	794,158	372,541
Dixie Elementary	10,837,735	8,090,472	2,747,263
Kentfield Elementary	5,192,700	5,144,587	48,113
Laguna Joint Elementary.....	199,972	108,909	91,063
Lagunitas Elementary.....	1,866,760	1,802,390	64,370
Larkspur	4,784,669	4,289,038	495,631
Lincoln Elementary.....	133,190	89,778	43,412
Mill Valley Elementary	11,452,715	11,216,416	236,299
Nicasio Elementary	458,864	333,483	125,381
Novato Unified.....	31,696,098	30,194,671	1,501,427
Reed Union Elementary	5,996,127	5,215,492	780,635
Ross Elementary	1,995,578	1,816,544	179,034
Ross Valley Elementary	8,487,511	8,097,623	389,888
San Rafael City High.....	14,085,097	11,514,274	2,570,823
San Rafael Elementary.....	14,631,144	14,235,010	396,134
Sausalito Elementary.....	2,678,562	2,305,845	372,717
Shoreline Unified.....	4,308,721	4,160,302	148,419
Tamalpais Union High	30,855,152	25,283,841	5,571,311

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Union Joint Elementary	171,158	171,158	0
County Total	\$ 165,684,847	\$ 144,580,882	\$ 21,103,965
Mariposa County			
County Office of Education	\$ 680,708	\$ 507,648	\$ 173,060
Mariposa County Unified	9,924,145	9,924,145	0
County Total	\$ 10,604,853	\$ 10,431,793	\$ 173,060
Mendocino County			
County Office of Education	\$ 12,523,142	\$ 6,702,494	\$ 5,820,648
Anderson Valley Unified	2,195,412	2,195,412	0
Arena Union Elementary	1,529,406	1,168,655	360,751
Fort Bragg Unified	8,024,877	8,024,877	0
Laytonville Unified	1,774,631	1,774,631	0
Leggett Valley Unified	587,699	587,699	0
Manchester Union Elementary	584,570	387,410	197,160
Mendocino Unified	3,022,112	3,022,112	0
Point Arena Joint Union High	1,592,195	1,358,406	233,789
Potter Valley Unified	1,266,581	1,266,581	0
Round Valley Unified	1,215,345	1,215,345	0
Ukiah Unified	23,598,226	23,598,226	0
Willits Unified	8,168,315	8,168,315	0
County Total	\$ 66,082,511	\$ 59,470,163	\$ 6,612,348
Merced County			
County Office of Education	\$ 17,940,172	\$ 11,278,792	\$ 6,661,380
Atwater Elementary	16,101,076	15,514,908	586,168
Ballico-Cressey Elementary	1,009,725	996,849	12,876
Delhi Unified	6,250,237	6,250,237	0
Dos Palos Oro Loma Joint Unified	9,619,009	9,619,009	0
El Nido Elementary	710,597	668,160	42,437
Gustine Unified	5,916,516	5,842,372	74,144
Hilmar Unified	9,228,601	8,852,049	376,552
Le Grand Union Elementary	1,798,761	1,621,169	177,592
Le Grand Union High	2,139,932	2,139,932	0
Livingston Union Elementa	8,221,881	8,221,881	0
Los Banos Unified	24,659,279	22,537,759	2,121,520
McSwain Union Elementary	2,387,115	2,387,115	0
Merced City Elementary	36,117,474	36,117,474	0
Merced River Union Elementary	832,843	832,843	0
Merced Union High	38,318,165	38,318,165	0
Plainsburg Union Elementary	398,432	398,432	0
Planada Elementary	3,294,495	3,294,495	0
Snelling-Merced Falls Unified	293,255	293,255	0

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Weaver Union Elementary.....	4,880,629	3,591,216	1,289,413
Winton Elementary.....	6,003,162	5,908,650	94,512
County Total	\$ 196,121,356	\$ 184,684,762	\$ 11,436,594
Modoc County			
County Office of Education.....	\$ 1,065,041	\$ 786,132	\$ 278,909
Modoc Joint Unified.....	3,914,696	3,914,696	0
Surprise Valley Joint Unified.....	716,777	716,777	0
Tulelake Basin Joint Unified.....	2,095,124	2,095,124	0
County Total	\$ 7,791,638	\$ 7,512,729	\$ 278,909
Mono County			
County Office of Education.....	\$ 1,619,150	\$ 1,451,865	\$ 167,285
Eastern Sierra Unified	4,107,489	4,107,489	0
Mammoth Unified.....	5,563,812	4,952,311	611,501
County Total	\$ 11,290,451	\$ 10,511,665	\$ 778,786
Monterey County			
County Office of Education.....	\$ 30,341,246	\$ 6,525,796	\$ 23,815,450
Alisal Union Elementary	26,344,676	24,960,236	1,384,440
Bradley Union Elementary.....	326,326	163,697	162,629
Carmel Unified	16,001,938	16,001,938	0
Chualar Union Elementary.....	1,138,834	1,101,881	36,953
Gonzales Unified.....	7,948,200	7,948,200	0
Graves Elementary.....	150,933	150,933	0
Greenfield Union Elementary.....	8,590,046	8,590,046	0
King City Joint Union High.....	9,087,883	8,343,160	744,723
King City Union Elementary.....	8,287,224	8,287,224	0
Lagunita Elementary.....	222,404	192,963	29,441
Mission Union Elementary.....	340,358	340,358	0
Monterey Peninsula Unified.....	50,093,630	45,880,949	4,212,681
North Monterey County Unified.....	20,373,132	20,373,132	0
Pacific Grove Unified.....	9,270,919	9,270,919	0
Pacific Unified	153,157	153,157	0
Salinas City Elementary	31,949,547	31,003,737	945,810
Salinas Union High.....	50,709,243	50,450,520	258,723
San Antonio Union Elementary.....	1,216,641	719,273	497,368
San Ardo Union Elementary	397,966	387,838	10,128
San Lucas Union Elementary	534,512	461,045	73,467
Santa Rita Union Elementary	10,016,047	9,903,458	112,589
Soledad Unified.....	7,415,796	7,415,796	0
Spreckels Union Elementary	2,997,195	2,997,195	0
Washington Union Elementary	3,293,565	3,293,565	0
County Total	\$ 297,201,418	\$ 264,917,016	\$ 32,284,402

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Napa County			
County Office of Education	9,380,469	5,409,445	3,971,024
Calistoga Joint Unified	4,310,973	3,962,324	348,649
Howell Mountain Elementary School	391,317	391,187	130
Napa Valley Unified	54,717,592	54,717,592	0
Pope Valley Union Elementary	507,409	365,804	141,605
St. Helena Unified	7,518,077	7,518,077	0
County Total	\$ 76,825,837	\$ 72,364,429	\$ 4,461,408
Nevada County			
County Office of Education	\$ 2,059,217	\$ 1,557,964	\$ 501,253
Chicago Park Elementary	495,989	495,989	0
Clear Creek Elementary	563,805	486,717	77,088
Grass Valley Elementary	6,676,812	6,676,812	0
Nevada City Elementary	5,571,286	5,571,286	0
Nevada Joint Union High	16,843,141	16,843,141	0
Pleasant Ridge Union Elementary	6,936,967	6,936,967	0
Pleasant Valley Elementary	2,415,575	2,415,575	0
Ready Springs Union Elementary	1,815,106	1,815,106	0
Twin Ridges Elementary	2,131,116	2,131,116	0
Union Hill Elementary	2,234,568	2,234,568	0
County Total	\$ 47,743,582	\$ 47,165,241	\$ 578,341
Orange County			
County Office of Education	\$ 199,043,313	\$ 60,738,624	\$ 138,304,689
Anaheim Elementary	80,648,995	73,593,045	7,055,950
Anaheim Union High	105,709,622	105,709,622	0
Brea-Olinda Unified	22,766,975	22,766,975	0
Buena Park Elementary	20,286,127	19,960,546	325,581
Capistrano Unified	150,509,985	150,509,985	0
Centralia Elementary	20,376,991	18,484,109	1,892,882
Cypress Elementary	18,533,367	17,105,149	1,428,218
Fountain Valley Elementary	18,950,421	18,950,421	0
Fullerton Elementary	43,702,555	43,702,555	0
Fullerton Joint Union High	60,959,897	60,959,897	0
Garden Grove Unified	173,982,752	171,547,153	2,435,599
Huntington Beach City Elementary	21,997,448	21,997,448	0
Huntington Beach Union High	56,750,943	56,750,943	0
Irvine Unified	85,007,370	85,007,370	0
La Habra City Elementary	21,748,490	21,302,109	446,381
Laguna Beach Unified	14,192,984	12,997,703	1,195,281
Los Alamitos Unified	37,184,417	34,673,996	2,510,421
Magnolia Elementary	22,710,043	22,655,754	54,289
Newport-Mesa Unified	101,817,055	77,061,395	24,755,660
Ocean View Elementary	35,502,667	34,597,547	905,120

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Orange Unified	106,732,422	106,732,422	0
Placentia Unified	93,703,397	93,703,397	0
Saddleback Valley Unified	127,981,832	127,935,213	46,619
Santa Ana Unified	215,462,621	204,772,785	10,689,836
Savanna Elementary	9,045,483	9,045,483	0
Tustin Unified	60,817,855	58,700,173	2,117,682
Westminster Elementary	33,746,638	33,746,638	0
County Total	\$ 1,959,872,665	\$ 1,765,708,457	\$ 194,164,208
Placer County			
Ackerman Elementary	\$ 1,024,169	\$ 1,024,169	\$ 0
Alta-Dutch Flat Union Elementary	693,860	693,860	0
Auburn Union Elementary	6,904,092	6,904,092	0
Colfax Elementary	1,812,288	1,812,288	0
County Office of Education	18,205,404	9,795,566	8,409,838
Dry Creek Joint Elementary	14,379,437	14,379,437	0
Emigrant Gap Elementary	58,755	58,755	0
Eureka Union Elementary	13,315,102	13,315,102	0
Foresthill Union Elementary	2,973,047	2,679,203	293,844
Loomis Union Elementary	6,222,940	6,222,940	0
Newcastle Elementary	947,448	947,448	0
Ophir Elementary	772,809	772,809	0
Penryn Elementary	1,132,732	1,132,732	0
Placer Hills Union Elementary	3,187,902	3,187,902	0
Placer Union High	18,106,101	18,106,101	0
Rocklin Unified	24,009,959	24,009,959	0
Roseville City Elementary	18,989,482	18,989,482	0
Roseville Joint Union High	25,046,739	25,046,739	0
Tahoe-Truckee Unified	19,951,470	19,951,470	0
Western Placer Unified	21,224,624	21,224,624	0
County Total	\$ 198,958,360	\$ 190,254,678	\$ 8,703,682
Plumas County			
County Office of Education	\$ 1,418,372	\$ 1,015,706	\$ 402,666
Plumas Unified	12,253,088	12,253,088	0
County Total	\$ 13,671,460	\$ 13,268,794	\$ 402,666
Riverside County			
County Office of Education	\$ 56,498,415	\$ 39,853,194	\$ 16,645,221
Alvord Unified	54,999,146	54,999,146	0
Banning Unified	15,958,226	15,958,226	0
Beaumont Unified	13,715,656	13,421,951	293,705
Coachella Valley Unified	50,060,096	43,658,863	6,401,233
Corona-Norco Unified	110,093,418	110,093,418	0

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Desert Center Unified.....	459,708	405,346	54,362
Desert Sands Unified.....	82,636,870	79,061,433	3,575,437
Hemet Unified.....	64,716,877	59,998,657	4,718,220
Jurupa Unified.....	68,130,301	67,752,687	377,614
Lake Elsinore Unified.....	46,056,734	46,056,734	0
Menifee Union Elementary.....	21,720,951	15,871,218	5,849,733
Moreno Valley Unified.....	96,289,530	96,289,530	0
Murrieta Valley Unified.....	28,839,549	28,839,549	0
Nuvview Union Elementary.....	4,427,110	4,427,110	0
Palm Springs Unified.....	70,277,220	70,277,220	0
Palo Verde Unified.....	13,617,513	13,617,513	0
Perris Elementary.....	18,599,485	14,913,033	3,686,452
Perris Union High.....	20,316,505	20,316,505	0
Riverside Unified.....	131,687,165	131,687,165	0
Romoland Elementary.....	4,557,948	4,557,948	0
San Jacinto Unified.....	18,921,888	18,873,798	48,090
Temecula Valley Unified.....	68,027,502	60,973,151	7,054,351
Val Verde Unified.....	35,680,552	35,680,552	0
County Total.....	\$ 1,096,288,365	\$ 1,047,583,947	\$ 48,704,418
Sacramento County			
County Office of Education.....	\$ 27,076,100	\$ 27,076,100	\$ 0
Arcohe Union Elementary.....	1,593,829	1,593,829	0
Center Unified.....	20,062,562	20,062,562	0
Del Paso Heights Elementary.....	7,455,057	7,455,057	0
Elk Grove Unified.....	171,851,508	159,780,886	12,070,622
Elverta Joint Elementary.....	1,273,931	1,273,931	0
Folsom Cordova Unified.....	51,718,668	51,718,668	0
Galt Joint Union Elementary.....	13,960,146	12,983,104	977,042
Galt Joint Union High.....	7,326,395	7,326,395	0
Grant Joint Union High.....	47,733,195	47,443,685	289,510
Natomas Unified.....	33,954,680	20,257,944	13,696,736
North Sacramento Elementary.....	25,741,782	18,188,712	7,553,070
Rio Linda Union Elementary.....	36,968,490	36,362,076	606,414
River Delta Joint Unified.....	8,649,558	8,649,558	0
Robla Elementary.....	7,326,371	7,326,371	0
Sacramento City Unified.....	179,724,702	179,724,702	0
San Juan Unified.....	172,503,692	172,503,692	0
County Total.....	\$ 814,920,666	\$ 779,727,272	\$ 35,193,394
San Benito County			
County Office of Education.....	\$ 5,504,061	\$ 2,259,714	\$ 3,244,347
Aromas/San Juan Unified.....	6,722,907	5,524,730	1,198,177
Bitterwater-Tully Union Elementary.....	298,006	179,588	118,418
Cienega Union Elementary.....	349,006	177,253	171,753

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Hollister Elementary	17,469,299	17,469,299	0
Jefferson Elementary.....	163,624	85,922	77,702
North County Joint Union Elementary.....	1,944,857	1,944,857	0
Panoche Elementary	110,625	89,809	20,816
San Benito High School.....	10,977,723	10,977,723	0
Southside Union Elementary	1,072,492	635,506	436,986
Tres Pinos Union Elementary	389,411	389,411	0
Willow Grove Union Elementary	245,245	173,751	71,494
County Total	\$ 45,247,256	\$ 39,907,563	\$ 5,339,693
San Bernardino County			
County Office of Education	\$ 35,991,256	\$ 23,701,422	\$ 12,289,834
Adelanto Elementary	8,618,588	8,618,588	0
Alta Loma Elementary	25,273,745	25,273,745	0
Apple Valley Unified	62,504,862	49,301,934	13,202,928
Baker Valley Unified	1,195,640	1,195,640	0
Barstow Unified	22,973,912	22,973,912	0
Bear Valley Unified	20,982,430	12,709,384	8,273,046
Central Elementary.....	16,870,521	16,870,521	0
Chaffey Union High	79,147,306	79,147,306	0
Chino Unified.....	102,148,777	102,148,777	0
Colton Joint Unified	59,265,351	59,265,351	0
Cucamonga Elementary	8,494,240	8,494,240	0
Etiwanda Elementary.....	23,819,625	23,387,969	431,656
Fontana Unified.....	124,804,558	121,601,877	3,202,681
Helendale Elementary	2,836,953	2,001,952	835,001
Hesperia Unified.....	57,521,756	54,191,505	3,330,251
Lucerne Valley Unified.....	3,615,016	3,615,016	0
Morongo Unified	35,612,356	35,410,736	201,620
Mountain View Elementary.....	11,197,218	11,163,658	33,560
Mt. Baldy Joint Elementary.....	252,572	252,572	0
Needles Unified.....	4,973,026	4,973,026	0
Ontario-Montclair Elementary	83,778,294	83,778,294	0
Oro Grande Elementary	652,807	466,888	185,919
Redlands Unified	67,645,584	67,645,584	0
Rialto Unified.....	134,932,733	94,660,133	40,272,600
Rim of the World Unified.....	21,920,897	21,920,897	0
San Bernardino City Unified	162,542,712	162,542,712	0
Silver Valley Unified	8,688,326	8,688,326	0
Snowline Joint Unified	32,839,588	26,215,109	6,624,479
Trona Joint Unified	3,280,360	2,166,028	1,114,332
Upland Unified.....	57,944,425	47,531,207	10,413,218
Victor Elementary.....	31,380,400	29,228,198	2,152,202
Victor Valley Union High.....	31,526,264	31,526,264	0

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Yucaipa-Calimesa Joint Unified.....	30,523,903	30,523,903	0
County Total	\$ 1,375,756,001	\$ 1,273,192,674	\$ 102,563,327
San Diego County			
County Office of Education.....	\$ 126,377,199	\$ 69,002,018	\$ 57,375,181
Alpine Union Elementary.....	8,100,596	8,093,150	7,446
Bonsall Union Elementary.....	4,751,903	4,751,903	0
Borrego Springs Unified.....	2,918,726	2,319,023	599,703
Cajon Valley Union Elementary.....	65,083,870	65,083,870	0
Cardiff Elementary.....	2,984,308	2,984,308	0
Carlsbad Unified.....	30,737,739	6,047,394	24,690,345
Chula Vista City.....	72,100,972	72,100,972	0
Coronado Unified.....	9,565,269	9,565,269	0
Dehesa Elementary.....	839,357	695,153	144,204
Del Mar Union Elementary.....	14,326,246	8,809,538	5,516,708
Encinitas Union Elementary.....	17,875,181	17,875,181	0
Escondido Union Elementary.....	66,210,330	63,223,150	2,987,180
Escondido Union High.....	32,212,072	32,212,072	0
Fallbrook Union Elementary.....	19,491,961	19,491,961	0
Fallbrook Union High.....	12,014,735	11,952,096	62,639
Grossmont Union High.....	93,441,848	93,441,848	0
Jamul-Dulzura Union Elementary.....	4,223,408	4,223,408	0
Julian Union Elementary.....	1,854,985	1,705,983	149,002
Julian Union High.....	1,502,610	1,316,398	186,212
La Mesa-Spring Valley.....	52,532,776	51,097,051	1,435,725
Lakeside Union Elementary.....	16,927,039	16,927,039	0
Lemon Grove Elementary.....	15,002,538	15,002,538	0
Mountain Empire Unified.....	7,101,597	6,889,404	212,193
National Elementary.....	8,523,089	8,523,089	0
Oceanside City Unified.....	73,415,904	73,415,904	0
Pauma Elementary.....	856,865	856,865	0
Poway Unified.....	118,483,277	117,090,975	1,392,302
Ramona Unified.....	24,382,128	24,382,128	0
Rancho Santa Fe Elementary.....	3,330,333	2,790,831	539,502
San Diego City Unified.....	490,753,399	490,753,399	0
San Dieguito Union High.....	40,895,865	40,273,903	621,962
San Marcos Unified.....	34,866,602	34,866,602	0
San Pasqual Union Elementary.....	1,480,358	1,369,411	110,947
San Ysidro Elementary.....	14,528,952	14,528,952	0
Santee Elementary.....	27,784,677	27,784,677	0
Solana Beach Elementary.....	15,845,436	11,834,020	4,011,416
South Bay Union Elementary.....	36,562,987	35,264,221	1,298,766
Spencer Valley Elementary.....	222,541	182,561	39,980
Sweetwater Union High.....	122,676,301	122,676,301	0
Vallecitos Elementary.....	1,134,157	845,650	288,507

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Valley Center Union Elementary.....	11,224,508	9,953,348	1,271,160
Vista Unified.....	101,703,635	98,140,901	3,562,734
Warner Unified.....	1,855,673	1,740,346	115,327
County Total	\$ 1,808,703,952	\$ 1,702,084,811	\$ 106,619,141
San Francisco County			
County Office of Education.....	\$ 5,739,995	\$ 5,739,995	\$ 0
San Francisco Unified	203,789,276	203,789,276	0
County Total	\$ 209,529,271	\$ 209,529,271	\$ 0
San Joaquin County			
County Office of Education.....	\$ 27,017,148	\$ 20,306,774	\$ 6,710,374
Banta Elementary.....	1,235,898	987,234	248,664
Delta Island Union Elementary	614,161	573,109	41,052
Escalon Unified	11,679,864	11,212,039	467,825
Holt Union Elementary.....	1,300,524	762,263	538,261
Jefferson Elementary.....	3,199,205	3,138,442	60,763
Lammersville Elementary	1,206,515	1,157,273	49,242
Lincoln Unified.....	31,950,007	30,969,445	980,562
Linden Unified	9,643,469	8,937,804	705,665
Lodi Unified	94,136,738	92,869,336	1,267,402
Manteca Unified	63,554,969	62,706,725	848,244
New Hope Elementary.....	966,926	785,050	181,876
New Jerusalem Elementary.....	832,224	311,646	520,578
Oak View Union Elementary.....	1,325,723	1,229,748	95,975
Ripon Unified.....	10,581,394	9,205,407	1,375,987
Stockton City Unified	134,502,289	129,388,732	5,113,557
Tracy Joint Unified.....	46,075,958	46,075,958	0
County Total	\$ 439,823,012	\$ 420,616,985	\$ 19,206,027
San Luis Obispo County			
County Office of Education.....	\$ 13,391,453	\$ 9,784,442	\$ 3,607,011
Atascadero Unified	21,077,269	21,077,269	0
Cayucos Elementary	1,099,265	1,064,625	34,640
Coast Unified.....	4,978,843	4,931,988	46,855
Lucia Mar Unified	39,217,308	39,217,308	0
Paso Robles Joint Unified.....	23,072,565	23,072,565	0
Pleasant Valley Joint Union Elementary	549,819	537,215	12,604
San Luis Coastal Unified	55,239,956	36,188,154	19,051,802
San Miguel Joint Union Elementary.....	1,718,055	1,718,055	0
Shandon Joint Unified	1,152,713	1,152,713	0
Templeton Unified	9,096,717	9,096,717	0
County Total	\$ 170,593,963	\$ 147,841,051	\$ 22,752,912

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
San Mateo County			
County Office of Education	\$ 35,411,504	\$ 23,530,239	\$ 11,881,265
Bayshore Elementary	1,999,345	1,658,988	340,357
Belmont Elementary	10,967,247	10,646,175	321,072
Brisbane Elementary	2,858,323	2,386,787	471,536
Burlingame Elementary	9,585,656	9,072,392	513,264
Cabrillo Unified	14,202,745	14,202,745	0
Hillsborough City Elementary	7,331,855	7,003,934	327,921
Jefferson Elementary	26,886,112	26,886,112	0
Jefferson Union High	23,820,205	23,563,194	257,011
La Honda-Pescadero Unified	2,348,703	2,177,143	171,560
Laguna-Salada Union Elementary	12,972,399	12,972,399	0
Las Lomitas Elementary	8,134,197	5,254,215	2,879,982
Menlo Park City Elementary	9,105,973	8,566,511	539,462
Milbrae Elementary	9,870,865	9,150,327	720,538
Portola Valley Elementary	5,198,333	3,890,729	1,307,604
Ravenswood City Elementary	20,554,374	19,940,769	613,605
Redwood City Elementary	32,040,462	32,040,462	0
San Bruno Park Elementary	10,194,060	10,194,060	0
San Carlos Elementary	9,351,799	9,351,799	0
San Mateo Union High	51,131,291	46,467,977	4,663,314
San Mateo-Foster City Elementary	41,163,273	39,946,095	1,217,178
Sequoia Union High	42,431,957	39,492,895	2,939,062
South San Francisco Unified	38,908,737	38,683,741	224,996
Woodside Elementary	2,750,928	2,104,999	645,929
County Total	\$ 429,220,343	\$ 399,184,687	\$ 30,035,656
Santa Barbara County			
County Office of Education	\$ 23,628,218	\$ 15,073,796	\$ 8,554,422
Ballard Elementary	1,368,216	566,357	801,859
Blochman Union Elementary	496,698	410,509	86,189
Buellton Union Elementary	2,142,087	2,112,133	29,954
Carpinteria Unified	11,955,293	11,700,882	254,411
Casmalia Elementary	114,908	114,908	0
Cold Spring Elementary	1,247,636	1,054,656	192,980
College Elementary	2,269,695	2,269,695	0
Cuyama Joint Unified	943,937	943,937	0
Goleta Union Elementary	18,161,103	15,978,599	2,182,504
Guadalupe Union Elementary	3,945,872	3,945,872	0
Hope School District	4,589,225	4,589,225	0
Lompoc Unified	37,557,550	37,557,550	0
Los Alamos Elementary	700,362	700,362	0
Los Olivos Elementary	1,059,134	1,038,873	20,261
Montecito Union Elementary	3,854,524	3,228,221	626,303
Orcutt Union	15,517,305	15,517,305	0

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Santa Barbara Elementary	20,658,076	20,658,076	0
Santa Barbara High	35,442,258	35,442,258	0
Santa Maria Joint Union High	22,369,367	22,369,367	0
Santa Maria-Bonita	38,199,724	38,199,724	0
Santa Ynez Valley Union High	8,153,967	5,522,475	2,631,492
Solvang Elementary	2,581,458	2,521,155	60,303
Vista Del Mar Union Elementary	2,727,415	1,698,761	1,028,654
County Total	\$ 259,684,028	\$ 243,214,696	\$ 16,469,332
Santa Clara County			
County Office of Education	\$ 90,676,032	\$ 66,348,906	\$ 24,327,126
Alum Rock Union Elementary	54,064,739	54,064,739	0
Berryessa Union Elementary	28,819,415	28,819,415	0
Cambrian Elementary	8,246,778	8,246,778	0
Campbell Union Elementary	26,816,844	26,816,844	0
Campbell Union High	29,127,597	29,127,597	0
Cupertino Union Elementary	49,795,684	49,795,684	0
East Side Union High	97,150,332	97,150,332	0
Evergreen Elementary	39,079,045	39,079,045	0
Franklin-McKinley Elementary	35,730,332	35,730,332	0
Fremont Union High	50,842,829	41,772,482	9,070,347
Gilroy Unified	30,817,150	30,817,150	0
Lakeside Joint Elementary	680,271	586,465	93,806
Loma Prieta Joint Union Elementary	2,945,137	2,861,099	84,038
Los Altos Elementary	16,658,609	16,551,807	106,802
Los Gatos Union Elementary	12,577,882	12,057,581	520,301
Los Gatos-Saratoga Joint Union High	14,147,045	14,147,045	0
Luther Burbank Elementary	1,644,406	1,463,665	180,741
Milpitas Unified	33,996,938	33,996,938	0
Montebello Elementary	327,704	203,976	123,728
Moreland Elementary	15,926,225	15,926,225	0
Morgan Hill Unified	32,105,509	32,105,509	0
Mountain View Elementary	11,091,128	11,091,128	0
Mountain View-Los Altos Union High	19,942,365	18,674,944	1,267,421
Mt. Pleasant Elementary	9,939,691	9,939,691	0
Oak Grove Elementary	37,687,220	37,687,220	0
Orchard Elementary	7,522,541	2,662,172	4,860,369
Palo Alto Unified	55,566,910	50,223,388	5,343,522
San Jose Unified	116,678,593	116,678,593	0
Santa Clara Unified	56,852,252	55,665,796	1,186,456
Saratoga Union Elementary	9,243,002	8,664,202	578,800
Sunnyvale Elementary	25,183,193	23,051,011	2,132,182
Union Elementary	17,700,641	17,700,641	0
Whisman Elementary	6,750,382	6,158,528	591,854
County Total	\$ 1,046,334,421	\$ 995,866,928	\$ 50,467,493

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Santa Cruz County			
County Office of Education	\$ 17,036,277	\$ 11,825,814	\$ 5,210,463
Bonny Doon Union Elementary.....	904,972	836,234	68,738
Happy Valley Elementary	461,573	461,573	0
Live Oak Elementary	8,722,722	7,725,926	996,796
Mountain Elementary.....	544,802	544,802	0
Pacific Elementary.....	759,727	376,283	383,444
Pajaro Valley Joint Unified.....	71,536,344	68,445,494	3,090,850
San Lorenzo Valley Unified	15,053,299	15,053,299	0
Santa Cruz City Elementary	9,812,954	9,812,954	0
Santa Cruz City High.....	26,588,211	25,574,188	1,014,023
Scotts Valley Unified.....	6,798,854	6,798,854	0
Soquel Elementary	8,523,427	8,523,427	0
County Total	\$ 166,743,162	\$ 155,978,848	\$ 10,764,314
Shasta County			
County Office of Education	\$ 6,425,801	\$ 6,425,801	\$ 0
Anderson High	8,006,432	8,006,432	0
Bella Vista Elementary	2,181,131	1,817,641	363,490
Black Butte Union Elementary	1,743,747	1,688,635	55,112
Cascade Union Elementary	6,278,109	6,278,109	0
Castle Rock Union Elementary	337,730	293,726	44,004
Columbia Elementary	3,037,831	3,037,831	0
Cottonwood Union Elementary	4,110,217	4,110,217	0
Enterprise Elementary	12,682,538	12,682,538	0
Fall River Unified	5,458,531	5,458,531	0
French Gulch-Whiskeytown Elementary	197,584	197,584	0
Gateway Unified	14,861,591	14,861,591	0
Grant Elementary	1,644,533	1,644,533	0
Happy Valley Union Elementary	2,343,721	2,343,721	0
Igo-Ono-Platina Union Elementary	460,850	460,850	0
Indian Springs Elementary.....	2,211,767	434,539	1,777,228
Junction Elementary	1,707,113	1,707,113	0
Millville Elementary.....	671,399	671,399	0
Mountain Union Elementary	893,387	603,665	289,722
North Cow Creek Elementary	1,018,853	1,018,853	0
Oak Run Elementary	385,032	374,774	10,258
Pacheco Union Elementary	2,924,374	2,924,374	0
Redding Elementary	12,755,455	12,755,455	0
Shasta Union Elementary	992,125	935,930	56,195
Shasta Union High	26,812,110	22,998,791	3,813,319
Whitmore Union Elementary.....	183,382	183,382	0
County Total	\$ 120,325,343	\$ 113,916,015	\$ 6,409,328

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Sierra County			
County Office of Education	\$ 937,299	\$ 475,641	\$ 461,658
Sierra-Plumas Joint Unified	12,183,218	12,183,218	0
County Total	\$ 13,120,517	\$ 12,658,859	\$ 461,658
Siskiyou County			
County Office of Education	\$ 5,327,198	\$ 1,858,493	\$ 3,468,705
Big Springs Union Elementary	709,597	709,597	0
Bogus Elementary	98,745	92,947	5,798
Butte Valley Unified	1,431,092	1,431,092	0
Butteville Elementary	364,401	364,401	0
Delphic Elementary	124,392	124,392	0
Dunsmuir Elementary	963,226	963,226	0
Dunsmuir High	626,635	626,635	0
Etna Elementary	921,214	921,214	0
Etna High	1,855,981	1,855,981	0
Forks of Salmon Elementary	46,166	46,166	0
Fort Jones Elementary	554,948	554,948	0
Gazelle Elementary	171,087	171,087	0
Grenada Elementary	386,286	386,286	0
Happy Camp Elementary	647,017	647,017	0
Hornbrook Elementary	398,974	369,371	29,603
Junction Elementary	103,822	103,822	0
Klamath River Elementary	176,653	176,653	0
Little Shasta Elementary	81,362	81,362	0
McCloud Elementary	544,065	544,065	0
Montague Elementary	828,752	828,752	0
Mt. Shasta Elementary	2,597,151	2,597,151	0
Quartz Valley Elementary	162,716	162,716	0
Sawyers Bar Elementary	28,353	28,353	0
Seiad Elementary	96,135	96,135	0
Siskiyou Union High	3,445,575	3,445,575	0
Weed Elementary	1,534,567	1,534,567	0
Willow Creek Elementary	824,945	371,811	453,134
Yreka Elementary	4,077,183	4,077,183	0
Yreka High	3,614,690	3,614,690	0
County Total	\$ 32,742,928	\$ 28,785,688	\$ 3,957,240
Solano County			
County Office of Education	\$ 9,022,286	\$ 9,022,286	\$ 0
Benicia Unified	20,260,237	20,260,237	0
Dixon Unified	14,062,200	12,975,430	1,086,770
Fairfield-Suisun Unified	65,389,702	65,389,702	0
Travis Unified	20,612,724	17,373,009	3,239,715
Vacaville Unified	52,221,715	52,221,715	0

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Vallejo City Unified	75,024,827	71,333,050	3,691,777
County Total	\$ 256,593,691	\$ 248,575,429	\$ 8,018,262
Sonoma County			
County Office of Education	\$ 13,589,209	\$ 13,589,209	\$ 0
Alexander Valley Union Elementary.....	636,245	437,893	198,352
Bellevue Union Elementary	5,489,509	5,290,856	198,653
Bennett Valley Union Elementary	3,118,451	3,118,451	0
Cinnabar Elementary.....	1,073,998	1,073,998	0
Cloverdale Unified	7,464,308	6,054,624	1,409,684
Cotati-Rohnert Park Unified.....	32,735,904	30,720,702	2,015,202
Dunham Elementary.....	743,737	645,771	97,966
Forestville Union Elementary.....	2,745,006	2,683,312	61,694
Fort Ross Elementary.....	477,936	370,024	107,912
Geyserville Unified	19,387,113	2,226,567	17,160,546
Gravenstein Union Elementary	1,943,421	1,943,421	0
Guerneville Elementary	1,914,170	1,912,339	1,831
Harmony Union Elementary.....	1,919,296	1,919,296	0
Healdsburg Unified.....	8,762,502	8,762,502	0
Horicon Elementary	603,887	541,452	62,435
Kashia Elementary	217,335	88,744	128,591
Kenwood Elementary	839,510	819,701	19,809
Liberty Elementary	529,601	529,601	0
Mark West Union Elementary	5,237,759	5,237,759	0
Monte Rio Union Elementary.....	643,748	643,748	0
Montgomery Elementary	485,721	369,683	116,038
Oak Grove Union Elementary.....	2,109,116	2,109,116	0
Old Adobe Union Elementary	7,980,245	7,980,245	0
Petaluma City Elementary	9,181,490	8,858,080	323,410
Petaluma Joint Union High	15,679,080	15,679,080	0
Piner-Olivet Union Elementary.....	5,422,664	5,422,664	0
Rincon Valley Union Elementary	8,280,712	8,280,712	0
Roseland Elementary	4,084,276	4,084,276	0
Santa Rosa Elementary.....	18,181,235	17,082,062	1,099,173
Santa Rosa High	40,181,252	40,181,252	0
Sebastopol Union Elementary	4,834,798	4,834,798	0
Sonoma Valley Unified	19,808,806	19,681,324	127,482
Twin Hills Union Elementary.....	2,653,429	2,653,429	0
Two Rock Union Elementary	1,503,537	639,244	864,293
Waugh Elementary.....	3,100,715	2,698,862	401,853
West Side Union Elementary.....	637,568	564,136	73,432
West Sonoma County Union High	10,573,314	10,573,314	0
Wilmar Union Elementary.....	1,116,204	947,902	168,302
Windsor Unified.....	13,075,851	13,075,851	0

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Wright Elementary.....	4,841,064	4,654,813	186,251
County Total	\$ 283,803,722	\$ 258,980,813	\$ 24,822,909
Stanislaus County			
County Office of Education.....	\$ 28,265,782	\$ 15,479,444	\$ 12,786,338
Ceres Unified	36,287,697	34,529,479	1,758,218
Chatom Union Elementary.....	2,673,625	2,673,625	0
Denair Unified	4,382,830	4,382,830	0
Empire Union Elementary.....	17,724,612	14,564,791	3,159,821
Gratton Elementary	576,488	428,951	147,537
Hart-Ransom Union Elementary.....	3,488,654	3,488,654	0
Hickman School District.....	3,184,274	3,184,274	0
Hughson Unified.....	7,633,892	7,633,892	0
Keyes Union School District	3,447,695	3,447,695	0
Knights Ferry Elementary	764,366	496,706	267,660
La Grange Elementary	172,045	89,714	82,331
Modesto City Elementary.....	61,891,050	61,891,050	0
Modesto City High.....	51,669,179	51,669,179	0
Newman-Crows Landing Unified	7,412,607	7,412,607	0
Oakdale Joint Unified	16,416,628	16,416,628	0
Paradise Elementary	724,082	548,929	175,153
Patterson Joint Unified	12,558,392	12,558,392	0
Riverbank Unified.....	11,195,093	11,195,093	0
Roberts Ferry Union Elementary	702,333	380,802	321,531
Salida Union Elementary	9,889,963	9,251,589	638,374
Shiloh Elementary	572,129	495,356	76,773
Stanislaus Union Elementary.....	10,867,078	10,867,078	0
Sylvan Union Elementary	20,913,130	20,913,130	0
Turlock Joint Elementary	26,407,473	26,407,473	0
Turlock Joint Union High	13,431,637	13,431,637	0
ValleyHome Joint Elementary.....	848,637	636,674	211,963
Waterford Unified	4,733,953	4,733,953	0
County Total	\$ 358,835,324	\$ 339,209,625	\$ 19,625,699
Sutter County			
County Office of Education.....	\$ 1,912,720	\$ 1,912,720	\$ 0
Brittan Elementary.....	2,142,162	2,142,162	0
Browns Elementary	534,064	534,064	0
East Nicolaus Joint Union High.....	986,010	986,010	0
Franklin Elementary.....	1,362,963	1,337,124	25,839
Live Oak Unified	7,851,917	6,985,969	865,948
Marcum-Illinois Union Elementary	837,723	501,514	336,209
Meridian Elementary.....	342,577	210,751	131,826
Nuestro Elementary.....	516,514	420,592	95,922
Pleasant Grove Joint Union Elementary	761,151	655,168	105,983

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Sutter Union High.....	2,813,456	2,790,830	22,626
Winship Elementary.....	323,617	272,594	51,023
Yuba City Unified.....	38,773,019	38,773,019	0
County Total	\$ 59,157,893	\$ 57,522,517	\$ 1,635,376
Tehama County			
County Office of Education.....	\$ 3,602,602	\$ 2,903,770	\$ 698,832
Antelope Elementary	1,937,864	1,937,864	0
Bend Elementary.....	283,663	283,663	0
Corning Union Elementary.....	6,389,152	6,389,152	0
Corning Union High	3,572,299	3,572,299	0
Elkins Elementary.....	94,508	94,508	0
Evergreen Union Elementary.....	2,617,909	2,617,909	0
Flournoy Union Elementary	136,515	136,515	0
Gerber Union Elementary	1,866,367	1,866,367	0
Kirkwood Elementary.....	149,312	149,312	0
Lassen View Union Elementary.....	1,104,811	1,104,811	0
Los Molinos Unified	2,429,335	2,429,335	0
Manton Joint Union Elementary.....	313,677	313,677	0
Mineral Elementary	101,521	101,521	0
Plum Valley Elementary	244,976	244,976	0
Red Bluff Union Elementary	7,731,664	7,731,664	0
Red Bluff Union High.....	7,800,410	7,800,410	0
Reeds Creek Elementary.....	432,657	432,657	0
Richfield Elementary.....	751,996	743,588	8,408
County Total	\$ 41,561,238	\$ 40,853,998	\$ 707,240
Trinity County			
County Office of Education.....	\$ 856,651	\$ 450,859	\$ 405,792
Burnt Ranch Elementary	509,416	360,796	148,620
Coffee Creek Elementary	100,548	87,086	13,462
Cox Bar Elementary	271,988	201,360	70,628
Douglas City Elementary	732,322	517,886	214,436
Junction City Elementary.....	1,006,913	353,065	653,848
Lewiston Elementary	622,481	475,621	146,860
Mountain Valley Unified.....	3,070,687	2,900,193	170,494
Southern Trinity Joint Unified.....	1,125,545	1,125,545	0
Trinity Center Elementary.....	590,432	258,496	331,936
Trinity Union High.....	4,804,951	2,160,798	2,644,153
Weaverville Elementary.....	1,255,442	1,255,442	0
County Total	\$ 14,947,376	\$ 10,147,147	\$ 4,800,229
Tulare County			
County Office of Education.....	\$ 10,111,103	\$ 8,349,777	\$ 1,761,326

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Allensworth Elementary.....	650,372	389,739	260,633
Alpaugh Unified.....	994,115	994,115	0
Alta Vista Elementary.....	1,627,049	1,627,049	0
Buena Vista Elementary.....	218,469	218,469	0
Burton Elementary.....	7,851,768	7,812,542	39,226
Citrus South Tule Elementary.....	321,801	265,874	55,927
Columbine Elementary.....	653,731	562,543	91,188
Cutler-Orosi Joint Unified.....	14,029,458	13,725,144	304,314
Dinuba Unified.....	17,201,966	17,201,966	0
Ducor Union Elementary.....	873,114	826,644	46,470
Earlimart Elementary.....	7,049,039	5,973,445	1,075,594
Exeter Union Elementary.....	7,202,686	7,158,191	44,495
Exeter Union High.....	4,689,300	4,689,300	0
Farmersville Unified.....	6,797,555	6,797,555	0
Hope Elementary.....	827,857	471,787	356,070
Hot Springs Elementary.....	253,949	253,949	0
Kings River Union Elementary.....	1,674,732	1,674,732	0
Liberty Elementary.....	975,621	889,801	85,820
Lindsay Unified.....	11,654,720	11,654,720	0
Monson-Sultana Joint Union Elementary.....	1,700,623	1,477,013	223,610
Oak Valley Union Elementary.....	1,219,564	1,219,564	0
Outside Creek Elementary.....	151,354	151,354	0
Palo Verde Union Elementary.....	1,636,871	1,636,871	0
Pixley Union Elementary.....	2,685,415	2,685,415	0
Pleasant View Elementary.....	1,632,303	1,632,303	0
Porterville Unified.....	42,992,785	42,992,785	0
Richgrove Elementary.....	2,419,320	2,419,320	0
Rockford Elementary.....	1,377,142	1,147,385	229,757
Saucelito Elementary.....	580,819	476,462	104,357
Sequoia Union Elementary.....	890,455	890,455	0
Springville Union Elementary.....	1,363,493	1,363,493	0
Stone Corral Elementary.....	573,480	485,333	88,147
Strathmore Union Elementary.....	2,712,108	2,557,395	154,713
Strathmore Union High.....	2,055,293	1,970,135	85,158
Sundale Union Elementary.....	1,993,774	1,944,003	49,771
Sunnyside Union Elementary.....	1,415,701	1,415,701	0
Terra Bella Union Elementary.....	3,053,837	2,871,884	181,953
Three Rivers Union Elementary.....	956,986	876,293	80,693
Tipton Elementary.....	1,841,902	1,624,779	217,123
Traver Joint Elementary.....	749,427	749,427	0
Tulare City Elementary.....	23,999,115	23,999,115	0
Tulare Joint Union High.....	18,944,746	18,171,274	773,472
Visalia Unified.....	89,405,363	89,405,363	0
Waukena Joint Union Elementary.....	805,599	761,337	44,262
Woodlake Union Elementary.....	5,047,341	5,047,341	0

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Woodlake Union High.....	3,337,051	3,287,208	49,843
Woodville Elementary.....	2,246,236	2,246,236	0
County Total	\$ 313,446,508	\$ 307,042,586	\$ 6,403,922
Tuolumne County			
County Office of Education.....	\$ 2,111,375	\$ 1,560,466	\$ 550,909
Belleview Elementary.....	399,166	399,166	0
Big Oak Flat-Groveland Unified.....	3,140,589	3,140,589	0
Chinese Camp Elementary.....	174,865	174,865	0
Columbia Union.....	1,489,468	1,489,468	0
Curtis Creek Elementary.....	1,923,534	1,923,534	0
Jamestown Elementary.....	1,530,746	1,530,746	0
Sonora Elementary.....	1,824,253	1,824,253	0
Sonora Union High.....	6,689,729	6,689,729	0
Soulsbyville Elementary.....	1,730,450	1,730,450	0
Summersville Elementary.....	973,377	973,377	0
Summersville Union High.....	2,794,035	2,794,035	0
Twain Harte-Long Barn Union.....	1,639,250	1,639,250	0
County Total	\$ 26,420,837	\$ 25,869,928	\$ 550,909
Ventura County			
County Office of Education.....	\$ 36,421,116	\$ 16,124,275	\$ 20,296,841
Briggs Elementary.....	1,684,280	1,543,332	140,948
Conejo Valley Unified.....	71,774,627	71,774,627	0
Fillmore Unified.....	13,472,404	13,250,569	221,835
Hueneme Elementary.....	27,826,819	27,826,819	0
Mesa Union Elementary.....	1,573,949	1,573,949	0
Moorpark Unified.....	14,711,049	14,711,049	0
Mupu Elementary.....	345,112	345,112	0
Oak Park Unified.....	13,283,536	12,762,824	520,712
Ocean View School District.....	9,450,246	8,846,824	603,422
Ojai Unified.....	14,683,122	14,683,122	0
Oxnard Elementary.....	47,545,483	47,545,483	0
Oxnard Union High.....	48,971,468	48,971,468	0
Pleasant Valley Elementary.....	15,242,433	15,242,433	0
Rio Elementary.....	10,855,105	10,855,105	0
Santa Clara Elementary.....	297,636	181,170	116,466
Santa Paula Elementary.....	12,579,923	12,579,923	0
Santa Paula Union High School.....	5,802,234	5,802,234	0
Simi Valley Unified.....	75,174,473	72,810,093	2,364,380
Somis Union Elementary.....	1,594,712	1,594,250	462
Ventura Unified.....	57,383,790	57,383,790	0
County Total	\$ 480,673,517	\$ 456,408,451	\$ 24,265,066

Table 10. Appropriations Limit
By County and District
Fiscal Year 1998-99

County and District	Appropriation Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
Yolo County			
County Office of Education	\$ 10,227,005	\$ 9,603,815	\$ 623,190
Davis Joint Unified.....	30,991,103	30,300,054	691,049
Esparto Unified.....	3,229,468	3,229,468	0
Washington Unified	21,504,421	21,504,421	0
Winters Joint Unified.....	7,355,169	7,355,169	0
Woodland Joint Unified.....	34,706,255	34,706,255	0
County Total	\$ 108,013,421	\$ 106,699,182	\$ 1,314,239
Yuba County			
County Office of Education.....	\$ 4,755,870	\$ 2,100,532	\$ 2,655,338
Camptonville Elementary.....	3,401,045	2,701,405	699,640
Marysville Joint Unified.....	36,212,294	36,212,294	0
Plumas Elementary	463,702	419,564	44,138
Wheatland Elementary	7,211,385	6,327,713	883,672
Wheatland Union High.....	3,401,720	2,693,599	708,121
County Total	\$ 55,446,016	\$ 50,455,107	\$ 4,990,909
State Total	\$ 23,333,062,299	\$ 21,622,416,263	\$ 1,710,646,036

**Supplemental
Information**

Data Source, Data Requests

The financial data received in this report are from school districts, COEs, and JPAs. The data are stored in a database maintained by the CDE at the source/object level by fiscal year, fund, county, and district. The financial data are available on the Internet, beginning with the 1995-96 fiscal year. The CDE Internet site from which the data may be obtained is:

www.cde.ca.gov/sbsdiv/financial/financialdata.htm

For fiscal years 1992-93 through 1994-95, the data are available on IBM 3½" formatted diskettes.

Data requests and inquiries may be directed to:

**California Department of Education
School Fiscal Services Division
Office of Financial Accountability and Information Services
560 J Street, Suite 170
Sacramento, CA 95814
Tel. (916) 322-1770 or Fax (916) 324-7141**

The following section displays the major components of the CDE's database:

Major Groups	Description
Fiscal Year.....	1992-93, 1993-94, 1994-95, etc.
County	County code and name
District.....	District code and name
District Type.....	Elementary, high school, unified, etc.
Fund	A fiscal and accounting entity with a self-balancing set of accounts
Object Code.....	Sources of revenues, types of expenditures, and balance sheet accounts

Fund and Account Groups

The CDE’s database contains financial information for funds and account groups. The following matrix lists the funds and account groups with the associated reporting forms used by school districts, COEs, and JPAs.

Fund or Account Group	School		
	Districts	COEs	JPAs
General Fund/County School Service Fund	201	401	601
Adult Education Fund.....	202	402	602
Cafeteria Fund/Account, Special Revenue Fund	203	403	603
Child Development Fund.....	204	404	—
Deferred Maintenance Fund.....	205	405	605
Pupil Transportation Equipment Fund	206	406	606
Special Reserve Fund, Non-Capital Projects.....	207	407	607
School Bus Emissions Reduction Fund.....	209	409	609
Building Fund	216	416	616
Capital Facilities Fund.....	217	417	—
State School Building Lease-Purchase Fund.....	218	418	—
Special Reserve Fund, Capital Projects	219	419	619
County School Facilities Fund	220	420	—
Bond Interest and Redemption Fund.....	226	—	—
Tax Override Fund	227	427	—
Debt Service Fund	228	428	—
Cafeteria Fund/Account, Enterprise Fund.....	231	431	631
Enterprise Fund	232	432	—
Self-Insurance Fund.....	236	436	636
Warehouse Revolving Fund	237	437	—
Article XIII-B Fund.....	241	441	—
Foundation Fund.....	242	442	—
Forest Reserve Fund	—	443	—
Retiree Benefits Fund	244	444	644
General Fixed Assets Account Group	248	448	648
General Long-Term Debt Account Group	249	449	649

Object Code Descriptions

Following are the general types of revenues and expenditures and the ranges of object codes available. The object codes listed on the CDE's database may not be used in each fund. Please refer to the next section for additional detail.

General Revenues and Expenditures	Object Codes
Revenues	
Revenue Limit Sources	
State Aid.....	8000-8019; 8091-8099
Local Taxes/Fees	8021-8089
Federal Revenues	8100-8299
Other State Revenues	8300-8599
Other Local Revenues	8600-8799
Prior Year Revenue Adjustments.....	8800-8899
Total, Revenues	8TTT
Expenditures	
Certificated Salaries.....	1000-1999
Classified Salaries	2000-2999
Employee Benefits.....	3000-3999
Books and Supplies	4000-4999
Services, Other Operating Expense.....	5000-5999
Capital Outlay	6000-6599
Other Outgo.....	7100-7299
Direct Support/Indirect Costs	7300-7399
Prior Year Expenditures and Other Adjustments.....	7400-7599
Total, Expenditures	7TTT
Other Financing Sources/Uses	
Interfund Transfers In	
Transfers In.....	8905-8919
Transfers Out.....	7610-7619
Other Sources/Uses	
Sources.....	8930-8979
Uses.....	7630-7699
Contribution to Restricted Programs	8980-8999
Total, Other Financing Sources/Uses	79TT
Ending Balance, June 30	9794

Detailed Object Codes

Following are the detailed object codes for all objects contained in CDE's database:

Detailed Object	Code
Revenue Limit Sources	
Principal Apportionment	
State Aid – Current Year.....	8011
State Aid – Prior Years	8019
Tax Relief Subvention	
Homeowners' Exemption.....	8021
Timber Yield Tax	8022
Other Subventions/In-Lieu Taxes	8029
Trailer Coach Fees.....	8030
County and District Taxes	
Secured Roll Taxes	8041
Unsecured Roll Taxes	8042
Prior Years' Taxes.....	8043
Supplemental Taxes.....	8044
Educational Revenue Augmentation Funds	8045
Community Redevelopment Funds.....	8047
Penalties and Interest on Delinquent Revenue Limit Taxes	8048
Property Tax Collection Fees	8049
Receipts From County Boards of Supervisors	8070
Miscellaneous Funds (Education Code Section 41604)	
Royalties and Bonuses.....	8081
Other In-Lieu Taxes.....	8082
Less: Non-Revenue Limit (50%) Adjustment	8089
Subtotal, Revenue Limit Sources	80ST
Revenue Limit Transfers	
Special Education Average Daily Attendance Transfer	8091
Public Employees Retirement System Reduction Transfers	8092
Regional Occupational Centers/Programs Apprentices Hours Transfer.....	8093
Concurrent Adult/Apprentice Transfer to Adult Ed Fund.....	8094
Juvenile Court/County Community Schools/Continuing Education Average Daily Attendance Transfer	8095
Pregnant Minors Average Daily Attendance Transfer	8096
Property Taxes Transfers	8097
Community Day Schools Transfers.....	8098
All Other Transfers	8099
Total, Revenue Limit Sources	80TT
Federal Revenues	
Maintenance and Operation.....	8110
School Construction.....	8130
Education Professional Development Act	8140
Economic Opportunity Act	8150
Elementary and Secondary Education Act	8160
Job Training Partnership Act.....	8170

**Detailed Object
Codes
(continued)**

Detailed Object	Code
Special Education	
Entitlement Per Unduplicated Count	8181
Discretionary Grants	8182
Education for Economic Security Act	8190
Drug/Alcohol/Tobacco Funds	8210
Child Nutrition Programs	8220
Vocational Education Act	8240
Forest Reserve Funds	8260
Flood Control Funds	8270
Wildlife Reserve Funds	8280
Interagency Contracts	8285
Pass-Through Revenues From Federal Sources	8287
Other Federal Revenue	8290
Total, Federal Revenues	82TT
Other State Revenues	
Principal Apportionment	
Regional Occupational Centers/Programs Entitlement	
Current Year	8311
Prior Years	8319
Special Education Master Plan	
Current Year	8321
Prior Years	8329
Gifted and Talented Pupils	8331
Special Purpose Apportionment	
Driver Training	8341
Home-to-School Transportation	8342
Urban Impact Aid	8343
School Improvement Program	8344
Economic Impact Aid	8346
Special Education Transportation	8347
Special Instructional Allowances	
Basic Reading Act	8411
Instructional Television	8412
Special Teacher Employment	8413
Demo Program, Reading and Math	8414
Instructional Materials	
Elementary	8415
Secondary	8416
Other	8417
Vocational Educational, Handicapped Students	8418
Staff Development	8419
Tenth-Grade Counseling	8421
Mentor Teacher	8422
Classroom Teacher Instructional Improvement Program	8423
Educational Technology Assistance Grants	8424
Year Round School Incentive	8425
School Based Coordination Program	8429

Detailed Object Codes (continued)

Detailed Object	Code
Supplemental Grant Funds	8431
Class Size Reduction K-3	8434
Class Size Reduction 9-12.....	8435
Other Instructional Allowances.....	8490
Other State Revenue	
State Preschool	8510
Child Nutrition Programs.....	8520
Children's Centers Apportionments.....	8530
Deferred Maintenance Allowance	8540
School Facilities Apportionments	8545
Mandated Costs Reimbursements	8550
State Lottery Revenue	8560
Tax Relief Subventions	
Voted Indebtedness Levies	
Homeowners' Exemptions	8571
Other Subventions/In-Lieu Taxes.....	8572
Restricted Levies – Other	
Homeowners' Exemptions	8575
Other Subventions/In-Lieu Taxes.....	8576
Drug/Alcohol/Tobacco Funds	8580
Healthy Start	8581
Class Size Reduction Facilities	8584
Pass-Through Revenues From State Sources	8587
All Other State Revenue.....	8590
Total, Other State Revenues.....	85TT
Other Local Revenues	
Local Revenue	
County and District Taxes	
Voted Indebtedness Levies	
Secured Roll	8611
Unsecured Roll	8612
Prior Years' Taxes	8613
Supplemental Taxes	8614
Restricted Levies – Other	
Secured Roll	8615
Unsecured Roll	8616
Prior Years' Taxes	8617
Supplemental Taxes	8618
Non Ad Valorem Taxes.....	
Parcel Taxes	8621
Other	8622
Community Redevelopment Funds Not Subject to Revenue Limit	
Deduction	8625
Penalties and Interest on Delinquent Non-Revenue Limit Taxes	8629
Sales	
Sale of Equipment/Supplies (Education Code Section 39522)	8631
Sale of Publications.....	8632

**Detailed Object
Codes
(continued)**

Detailed Object	Code
Food Service Sales	8634
Other Sales	8639
Leases and Rentals	8650
Interest	8660
Net Increase (Decrease) in the Fair Value of Investments.....	8662
Fees and Contracts	
Adult Education Fees	8671
Non-Resident Students.....	8672
Children's Centers Fees	8673
In-District Premiums	8674
Transportation Fees From Individuals.....	8675
Transportation Services.....	8676
Interagency Revenues.....	8677
Mitigation/Developer Fees	8681
All Other Fees and Contracts.....	8689
Other Local Revenue	
Misc. Funds Non-Revenue Limit (50%) Adjustment	8691
Pass-Through Revenues From Local Sources.....	8697
All Other Local Revenue	8699
Tuition.....	8710
Other Transfers In	
Special Education Local Plan Area Transfers	
From Districts.....	8721
From County Offices of Education	8722
From Joint Powers Agencies	8723
Regional Occupational Centers/Programs Transfers	
From Districts.....	8731
From County Offices of Education	8732
From Joint Powers Agencies	8733
Community Schools Transfers	
From Districts.....	8741
From County Offices of Education	8742
From Joint Powers Agencies	8743
All Other Transfers In	
From Districts.....	8791
From County Offices of Education	8792
From Joint Powers Agencies	8793
From All Others.....	8799
Total, Other Local Revenues	87TT
Total, Revenues.....	8TTT
Certificated Salaries	
Teachers' Salaries	1100
School Administrators' Salaries.....	1200
Supervisors' Salaries	1300
Librarians' Salaries	1400
Guidance, Welfare, and Attendance Salaries.....	1500
Physical and Mental Health Salaries.....	1600

**Detailed Object
Codes
(continued)**

Detailed Object	Code
Superintendents' Salaries	1700
Administrative Personnel Salaries.....	1800
Other Certificated Salaries	1900
Total, Certificated Salaries	10TT
Classified Salaries	
Instructional Aides' Salaries	2100
Administrative Salaries	2200
Clerical/Office Salaries.....	2300
Maintenance and Operations Salaries	2400
Food Services Salaries	2500
Transportation Salaries	2600
Other Classified Salaries	2900
Total, Classified Salaries	20TT
Employee Benefits	
State Teachers' Retirement System.....	3100
Instructional.....	3110
Non-Instructional	3120
Public Employees' Retirement System.....	3200
Instructional.....	3210
Non-Instructional	3220
Old Age and Survivors Disability Insurance and Medicare	3300
Old Age and Survivors Disability Insurance – Regular	
Instructional.....	3310
Non-Instructional	3320
Old Age and Survivors Disability Insurance – Medicare	
Instructional.....	3330
Non-Instructional	3340
Retirement In-Lieu of Old Age and Survivors Disability Insurance	
Instructional.....	3350
Non-Instructional	3360
Health and Welfare Benefits	3400
Health and Welfare Benefits	
Instructional.....	3410
Non-Instructional	3420
Unemployment Insurance	3500
Unemployment Insurance	
Instructional.....	3510
Non-Instructional	3520
Workers' Compensation.....	3600
Workers' Compensation	
Instructional.....	3610
Non-Instructional	3620
Other Employee Benefits	3900
Other Employee Benefits	
Instructional.....	3910
Non-Instructional	3920

**Detailed Object
Codes
(continued)**

Detailed Object	Code
Total, Employee Benefits	30TT
Book and Supplies	
Textbooks	4100
Books Other Than Textbooks.....	4200
Instructional Materials and Supplies.....	4300
Other Supplies	4500
Pupil Transportation Supplies	4600
Food Service Supplies	4700
Total, Books and Supplies	40TT
Services, Other Operating Expenses	
Personal Services of Instructional Consultants, Lecturers, and Others..	5100
Travel and Conferences.....	5200
Dues and Memberships	5300
Insurance.....	5400
Utilities and Housekeeping Services	5500
Rentals, Leases, and Repairs	5600
Direct Costs – Interprogram Services.....	5710
Direct Costs – Interfund Services.....	5750
Other Services and Operating Expenditures	5800
Inter-Governmental Fees	5900
Total, Services and Other Operating Expenses	50TT
Capital Outlay	
Sites and Improvements of Sites.....	6100
Buildings and Improvements of Buildings.....	6200
Books and Media for New and Expanded Libraries	6300
Equipment	6400
Lease-Purchase Payments	6499
Equipment Replacement.....	6500
Total, Capital Outlay	60TT
Other Outgo	
Tuition	
Inter-District Attendance Agreements	7110
Regional Occupational Centers/Programs Tuition	
Payments to Districts.....	7121
Payments to County Offices of Education.....	7122
Payments to Joint Powers Agencies.....	7123
Special Education Excess Costs	
Payments to Districts.....	7131
Payments to County Offices of Education.....	7132
Payments to Joint Powers Agencies.....	7133
State Special Schools	7140
Other Tuition, Excess Costs and/or Deficits	7190

**Detailed Object
Codes
(continued)**

Detailed Object	Code
Interagency Transfers Out	
Transfers of Pass-Through Revenues	
To Districts	7211
To County Offices of Education	7212
To Joint Powers Agencies	7213
Special Education Local Plan Area Transfers	
To Districts	7221
To County Offices of Education	7222
To Joint Powers Agencies	7223
Regional Occupation Centers/Programs Transfers	
To Districts	7231
To County Offices of Education	7232
To Joint Powers Agencies	7233
Community Schools Transfers	
To Districts	7241
To County Offices of Education	7242
To Joint Powers Agencies	7243
Public Employees' Retirement System Reduction From Revenue Limit	7270
All Other Transfers Out	
To Districts	7291
To County Offices of Education	7292
To Joint Powers Agencies	7293
Other Transfers Out.....	7299
Total, Other Outgo	72TT
Direct Support/Indirect Costs	
Interprogram Transfers of Direct Support/Indirect Costs	7310
Interfund Transfers of Direct Support/Indirect Costs.....	7350
Total, Direct Support/Indirect Costs	73TT
Total Expenditures	7TTT
Interfund Transfers	
Transfers In	
Unclassified.....	8905
From General Fund to Child Development Fund.....	8911
From Special Reserve or General Fund/County School Service Fund.....	8912
From All Other Funds	8913
From Bond Interest and Redemption Fund.....	8914
From General, Special Reserve, and Building Funds.....	8915
From General Fund to Cafeteria Fund/Account	8916
Other Authorized Interfund Transfers In.....	8919
Total Transfers In.....	891S
Transfers Out	
To Child Development Fund	7611
To Special Reserve or General Fund/County School Service Fund.....	7612

**Detailed Object
Codes
(continued)**

Detailed Object	Code
To State School Building Lease-Purchase Building Fund	7613
To General Fund	7614
To Deferred Maintenance Fund	7615
To Cafeteria Fund/Account	7616
Other Authorized Interfund Transfers Out	7619
Total Transfers Out	761S
Other Sources/Uses	
Sources	
State Apportionment	
Emergency Apportionment	8931
School Facilities Apportionments	8935
Proceeds	
Proceeds From Sale of Bonds	8951
Proceeds From Sale/Lease-Purchase of Land/Buildings	8953
Other Sources	
Transfer of School Building Aid	8961
Transfers From Funds of Lapsed/Reorganized Districts	8965
Long-Term Debt Proceeds	
Proceeds From Certificates of Participation	8971
Proceeds From Capital Leases	8972
Proceeds From Lease Revenue Bonds	8973
All Other Sources	8979
Total Sources	897S
Uses	
Debt Service	
Public School Building Repayment	7631
State School Building Repayment	7632
Bond Redemptions	7633
Bond Interest and Other Service Charges	7634
Repayment of State School Building Fund Aid – Proceeds From Bonds	7635
Payments to Original District for Acquisition of Property	7636
Debt Service/Other Debt Service Payments	7639
Loan Repayments	
Long-Term Loan Repayment	7641
Other Loan Repayments	7649
Other Uses	
Transfers From Funds of Lapsed/Reorganized Districts	7951
School Building Aid	7661
All Other Uses	7699
Total Uses	769S
Total, Other Financing Sources/Uses	79TT

**Detailed Object
Codes
(continued)**

Detailed Object	Code
Contributions to Restricted Programs	
Statutory	8980
Other	8990
Unclassified	8991
Total, Contributions to Restricted Programs	899S
Net Increase/(Decrease) in Fund Balance.....	979E
Fund Balance, Reserves	
Beginning Balance	
As of July 1, Unaudited.....	9791
Audit Adjustments	9792
Beginning Balance, July 1 (Audited)	979A
Adjustments for Restatements.....	9793
Adjusted Beginning Balance, July 1	979F
Ending Balance, June 30	9794
Reserve Amounts	
Revolving Cash.....	9611
Stores	9612
Prepaid Expenditures	9613
Other.....	9619
General Reserve (Education Code Section 42124)	9630
Legally Restricted Balances	9640
Investment in General Fixed Assets	9690
Designated Amounts	
Economic Uncertainties.....	9710
Designated – Other	9720
Undesignated Amount	9798
Assets	
Cash	
In County Treasury	9110
In Banks	9120
In Revolving Fund	9130
With Fiscal Agent	9135
Collections Awaiting Deposit	9140
Investments	9150
Accounts Receivable	9160
Due From Other Funds	9170
Stores	9210
Prepaid Expenditures.....	9220
Other Current Assets	9300
Fixed Assets	9400
Land	9410
Improvements of Sites	9420
Buildings	9430
Accumulated Depreciation – Buildings.....	9435
Equipment	9440
Accumulated Depreciation – Equipment	9445
Work in Progress.....	9450

**Detailed Object
Codes
(continued)**

Detailed Object	Code
Amount Available in Other Funds	9680
Amount to be Provided for Retirement of Long-Term Debt.....	9685
Total, Assets	93TT
 Liabilities	
Accounts Payable	9510
Due to Other Funds	9520
Current Loans	9530
Deferred Revenue.....	9540
Other Current Liabilities	9570
Due to Other Agencies.....	9575
Long-Term Liabilities.....	9580
General Obligation Bonds Payable	9581
State School Building Loans Payable.....	9582
Other Postemployment Benefits.....	9584
Compensated Absences	9585
Certificates of Participation Payable.....	9586
Obligations Under Capital Lease Agreements.....	9587
Lease Revenue Bonds Payable	9588
Other General Long-Term Debt	9589
Total, Liabilities	95TT

State Controller's Office Publication List

Reports published by the California State Controller's Office on local government financial transactions are available from the offices listed below. These reports are also available at www.sco.ca.gov.

Division of Accounting and Reporting

Assessed Valuation Annual Report

Cities Annual Report

Community Redevelopment Agencies Annual Report

Counties Annual Report

Public Retirement Systems Annual Report

School Districts Annual Report

Special Districts Annual Report

Streets and Roads Annual Report

Supplemental Law Enforcement Services Fund Annual Report

Transit Operators and Non-Transit Claimants Annual Report

Transportation Planning Agencies Annual Report

**Mail request to: Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, California 94250
Phone: (916) 445-5153**

Division of Audits

Annual Financial Report of California K-12 Schools

**Mail request to: Division of Audits
Education Oversight Branch
P. O. Box 942850
Sacramento, California 94250
Phone: (916) 322-4846**

STATE OF CALIFORNIA

Office of the State Controller

Kathleen Connell

State Controller

Executive Office

Walter Barnes
Chief Deputy State Controller, Finance

Division of Accounting and Reporting

Glenn Haas
Assistant Division Chief

Bureau of Reporting

Nancy E. Valle, CPA
Bureau Chief

Local Government Reporting Section

Wayne Beck
Section Manager

Staff:

Michael Adams	Heather Moreland
Sam Au	Betty Moya
Marilyn Beeby	Tling Ng
Louis Britton	Perla Nolasco
Wendy Dear	Traci Owens
Alice Fong	Ed Smart
Sandy Huang	Bob Stonehouse
Susan Kunitake	Anita Tomasovich
Sashi Lal	Barb Williams
Gary Marshall	Sharon Wurst
Greg McComb	

Editor:

Charlene R. Heinen