

Oceanside Unified School District
Oceanside, California

2008-2009
Unaudited Actuals

For Board Approval
September 08, 2009

Item 8.A

2008-09 Unaudited Actuals

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2008-09 Unaudited Actuals	2009-10 Budget
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SECTION 1

BUDGET OVERVIEW

Oceanside Unified School District

2008-2009 Unaudited Actuals

General Fund Summary

	Unrestricted	Restricted	Total Fund
Revenues			
Revenue Limit	107,066,094	4,870,291	111,936,385
Federal Revenues	4,936,238	19,247,325	24,183,563
State Revenues	11,781,351	14,227,517	26,008,868
Local Revenues	1,895,216	13,009,887	14,905,103
Total Revenue	125,678,899	51,355,020	177,033,919
Expenditures			
Certificated Salaries	69,431,574	20,011,860	89,443,434
Classified Salaries	16,874,820	11,450,617	28,325,437
Employee Benefits	21,906,282	9,169,886	31,076,168
Books & Supplies	1,698,722	5,935,298	7,634,020
Services, Other Operating Exp	7,525,951	7,484,167	15,010,118
Capital Outlay	28,965	66,842	95,807
Other Outgo/Direct/Indirect Costs	(490,971)	669,313	178,342
Total Expenditures	116,975,343	54,787,983	171,763,326
Other Sources/Uses			
Interfund Transfers In			-
Interfund Transfers Out	674,332	253,374	927,706
Other Uses			-
Contributions	(5,660,352)	5,660,352	-
Total Other Sources/Uses	(6,334,684)	5,406,978	(927,706)
Net Change in Fund Balance	2,368,872	1,974,016	4,342,887
Beginning Fund Balance	9,609,689	10,748,040	20,357,730
Ending Fund Balance	11,978,561	12,722,056	24,700,617
Revolving Cash	80,000		80,000
Stores Inventory	55,967		55,967
Prepaid Expenditures	637,908		637,908
Designated for Econ Uncertainty	5,634,305		5,634,305
Legally Restricted		12,388,566	12,388,566
Other Designated	5,570,381	333,490	5,903,871

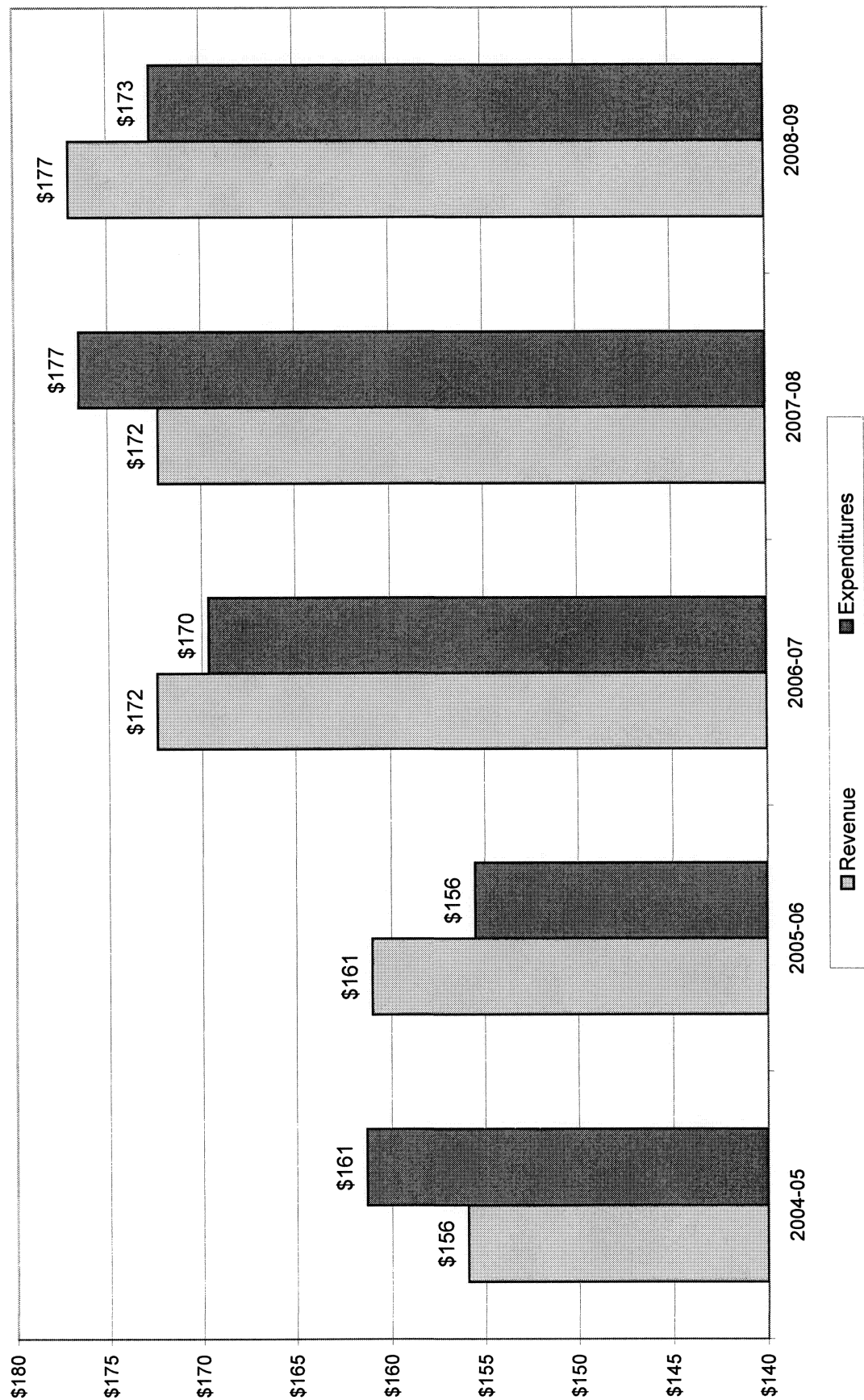
Oceanside Unified School District

2008-2009 Unaudited Actuals

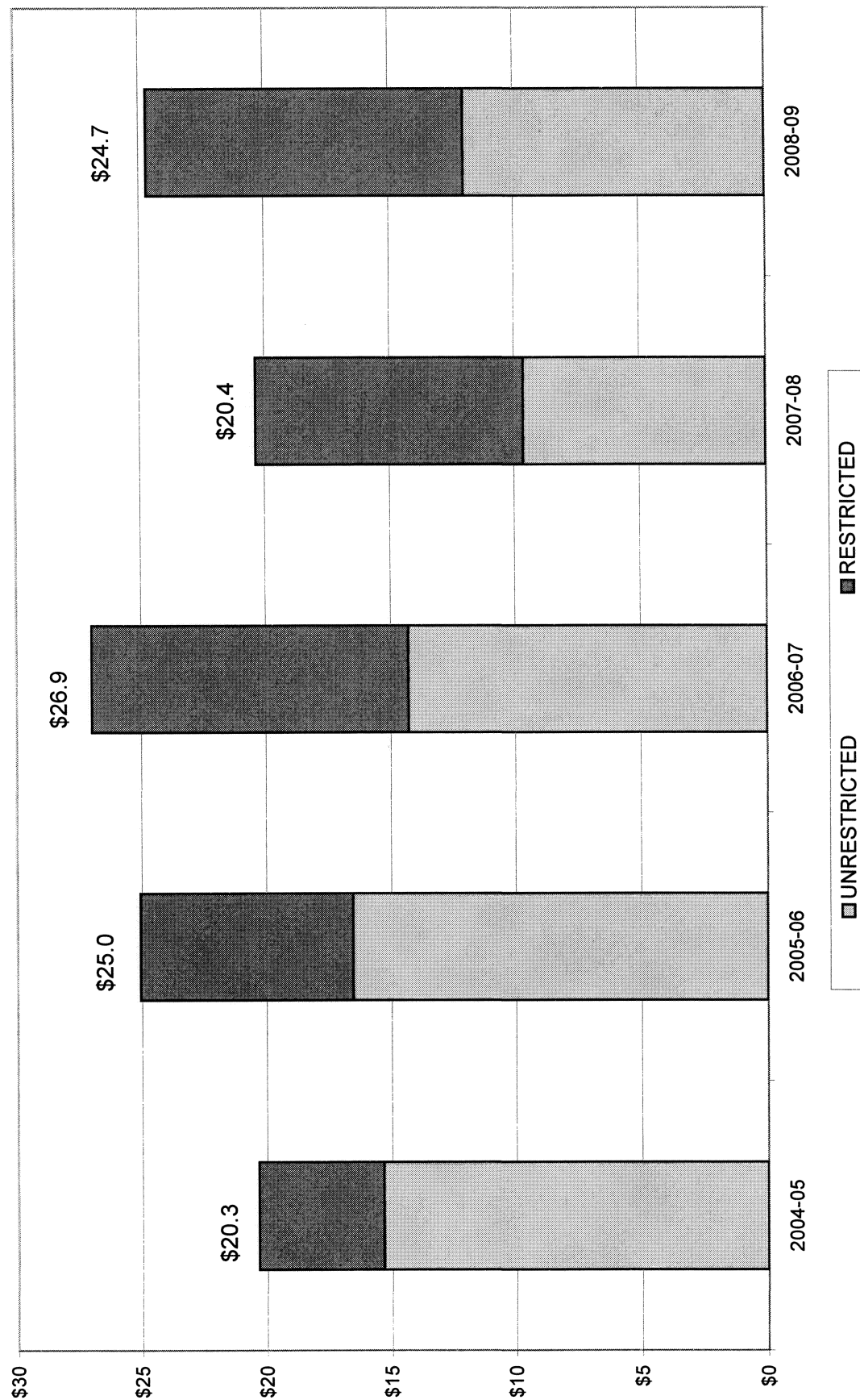
General Fund Comparison

	Unaudited Actuals	Estimated Actuals	Difference
Revenues			
Revenue Limit	111,936,385	107,064,722	4,871,663
Federal Revenues	24,183,563	22,966,673	1,216,890
State Revenues	26,008,868	24,899,276	1,109,592
Local Revenues	14,905,103	15,241,221	(336,118)
Total Revenue	177,033,919	170,171,892	6,862,027
Expenditures			
Certificated Salaries	89,443,434	89,614,131	(170,697)
Classified Salaries	28,325,437	27,903,829	421,608
Employee Benefits	31,076,168	31,423,212	(347,044)
Books & Supplies	7,634,020	8,452,013	(817,993)
Services, Other Operating Exp	15,010,118	15,864,604	(854,486)
Capital Outlay	95,807	98,558	(2,751)
Other Outgo/Direct/Indirect Costs	178,342	130,706	47,636
Total Expenditures	171,763,326	173,487,053	(1,723,727)
Other Sources/Uses			
Interfund Transfers In	-	-	-
Interfund Transfers Out	927,706	107,554	820,152
Other Uses	-	-	-
Contributions	-	-	-
Total Other Sources/Uses	(927,706)	(107,554)	820,152
Net Change in Fund Balance	4,342,887	(3,422,715)	7,765,602
Beginning Fund Balance	20,357,730	20,357,730	-
Ending Fund Balance	24,700,617	16,935,015	7,765,602
Revolving Cash	80,000	80,000	-
Stores Inventory	55,967	38,810	17,157
Prepaid Expenditures	637,908	637,908	-
Designated for Econ Uncertainty	5,634,305	5,208,814	425,491
Legally Restricted	12,388,566	7,358,374	5,030,192
Other Designated	5,903,871	3,611,108	2,292,763

Trend in Revenue and Expenditures **General Fund 2004-05 through 2008-09** (in millions)



Trend in Ending Fund Balance General Fund 2004-05 through 2008-09 (in millions)



**Oceanside Unified School District
2008-2009 Unaudited Actuals
Other Funds**

	Adult Education	Child Development	Child Nutrition	Deferred Maintenance	Building
Income					
Revenue Limit	-	-	-	-	-
Federal Revenues	94,230	6,650	4,917,053	-	-
State Revenues	884,224	756,434	348,507	-	-
Local Revenues	7,691	4,295	1,921,834	57,283	1,055,429
Total Income	986,145	767,379	7,187,394	57,283	1,055,429
Expenditures					
Certificated Salaries	134,125	452,487	-	-	-
Classified Salaries	87,365	190,518	2,501,529	-	53,679
Employee Benefits	44,445	186,778	893,380	-	19,189
Books & Supplies	39,070	69,235	2,787,510	-	14,718
Services, Other Operating Exp	704,261	67,347	56,809	751,363	2,238,146
Capital Outlay	-	-	14,891	327,341	19,088,867
Other Outgo/Direct Support/Indirect Costs	25,447	27,180	223,332		-
Total Expenditures	1,034,713	993,545	6,477,451	1,078,704	21,414,599
Interfund Transfers In				908,206	217,406
Interfund Transfers Out					
Other Sources					51,266,629
Contributions					
Total Other Sources/Uses	-	-	-	908,206	51,484,035
Net Change in Fund Balance	(48,568)	(226,166)	709,944	(113,215)	31,124,866
Beginning Fund Balance	119,073	226,166	1,812,117	3,155,949	13,699,297
Audit Adjustment					
Adjusted Beginning Balance					
Ending Fund Balance	70,505	0	2,522,061	3,042,734	44,824,163

**Oceanside Unified School District
2008-2009 Unaudited Actuals
Other Funds**

	Capital Facilities	County School Facilities	Bond Int./Redempt Fund	Self Insurance
Income				
Revenue Limit	-	-	-	-
Federal Revenues	-		-	-
State Revenues	-	2,406,390	89,744	-
Local Revenues	1,281,860	132,645	7,951,879	3,851,072
Total Income	1,281,860	2,539,035	8,041,623	3,851,072
Expenditures				
Certificated Salaries	-	-	-	-
Classified Salaries	26,536	-	-	-
Employee Benefits	70	-	-	-
Books & Supplies	-	-	-	-
Services, Other Operating Exp	420,928	-	-	3,694,547
Capital Outlay	625	5,398,116	-	-
Other Outgo/Direct Support/Indirect Costs	-		8,130,406	-
Total Expenditures	448,159	5,398,116	8,130,406	3,694,547
Interfund Transfers In				
Interfund Transfers Out		197,906		
Other Sources			264,663	
Contributions				
Total Other Sources/Uses	-	(197,906)	264,663	-
Net Change in Fund Balance	833,701	(3,056,988)	175,880	156,525
Beginning Fund Balance	3,272,757	7,442,309	6,293,725	1,047,442
Audit Adjustment				
Adjusted Beginning Balance				
Ending Fund Balance	4,106,459	4,385,321	6,469,605	1,203,967

Oceanside Unified School District **2008-2009 Unaudited Actuals** **Components of Ending Fund Balance**

Stores, Revolving Cash	135,967	
Prepaid Expenditures	637,908	
Restricted Reserves	12,388,566	
Designated for:		
Band uniforms	62,500	
Post Retirement benefit reserve (GASB 43/45)	991,496	
H/W excess premium	817,727	
EBS/Site Lease	339,096	
COP Reserve	333,490	
Erate	189,392	
Site carry-over	208,731	
NCCSE carry-over	47,193	
Unrestricted Categoricals (Flexibility Transfers)	2,914,246	
	<u>5,903,871</u>	
Reserve for Economic Uncertainties	5,634,305	3.26%
Total Ending Fund Balance	24,700,617	

SECTION 2

GENERAL FUND

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	107,066,093.88	4,870,291.00	111,936,384.88	99,073,845.00	4,299,377.00	103,373,222.00	-7.7%
2) Federal Revenue		8100-8299	4,936,237.98	19,247,325.17	24,183,563.15	4,920,000.00	19,904,321.00	24,824,321.00	2.6%
3) Other State Revenue		8300-8599	11,781,351.03	14,227,517.03	26,008,868.06	16,595,409.00	4,755,985.00	21,351,394.00	-17.9%
4) Other Local Revenue		8600-8799	1,895,216.48	13,009,886.33	14,905,102.81	1,331,733.00	12,593,381.00	13,925,114.00	-6.6%
5) TOTAL, REVENUES			125,678,899.37	51,355,019.53	177,033,918.90	121,920,987.00	41,553,064.00	163,474,051.00	-7.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	69,431,574.35	20,011,859.98	89,443,434.33	60,811,568.00	27,804,790.00	88,616,358.00	-0.9%
2) Classified Salaries		2000-2999	16,874,820.53	11,450,617.03	28,325,437.56	15,412,579.00	10,882,314.00	26,294,893.00	-7.2%
3) Employee Benefits		3000-3999	21,906,281.57	9,169,886.40	31,076,167.97	22,311,264.00	9,535,077.00	31,846,341.00	2.5%
4) Books and Supplies		4000-4999	1,698,722.03	5,935,298.19	7,634,020.22	2,218,531.00	2,972,650.00	5,191,181.00	-32.0%
5) Services and Other Operating Expenditures		5000-5999	7,525,950.88	7,484,166.47	15,010,117.35	7,710,721.00	6,659,825.00	14,370,546.00	-4.3%
6) Capital Outlay		6000-6999	28,964.66	66,841.52	95,806.18	0.00	120,000.00	120,000.00	25.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	330,671.25	123,630.34	454,301.59	358,053.00	0.00	358,053.00	-21.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(821,642.00)	545,682.69	(275,959.31)	(682,011.00)	340,494.00	(341,517.00)	23.8%
9) TOTAL, EXPENDITURES			116,975,343.27	54,787,982.62	171,763,325.89	108,140,705.00	58,315,150.00	166,455,855.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,703,556.10	(3,432,963.09)	5,270,593.01	13,780,282.00	(16,762,086.00)	(2,981,804.00)	-156.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	674,332.00	253,374.00	927,706.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,660,352.46)	5,660,352.46	0.00	(15,062,823.00)	15,195,332.00	132,509.00	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,334,684.46)	5,406,978.46	(927,706.00)	(15,062,823.00)	15,195,332.00	132,509.00	-114.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,368,871.64	1,974,015.37	4,342,887.01	(1,282,541.00)	(1,566,754.00)	(2,849,295.00)	-165.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,609,689.37	10,748,040.21	20,357,729.58	11,978,561.01	12,722,055.58	24,700,616.59	21.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,609,689.37	10,748,040.21	20,357,729.58	11,978,561.01	12,722,055.58	24,700,616.59	21.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,609,689.37	10,748,040.21	20,357,729.58	11,978,561.01	12,722,055.58	24,700,616.59	21.3%
2) Ending Balance, June 30 (E + F1e)			11,978,561.01	12,722,055.58	24,700,616.59	10,696,020.01	11,155,301.58	21,851,321.59	-11.5%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
Stores		9712	55,967.07	0.00	55,967.07	38,810.00	0.00	38,810.00	-30.7%
Prepaid Expenditures		9713	637,908.00	0.00	637,908.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	12,388,565.79	12,388,565.79	0.00	3,628,940.08	3,628,940.08	-70.7%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	5,634,304.75	0.00	5,634,304.75	4,993,676.00	0.00	4,993,676.00	-11.4%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	5,570,381.19	333,489.79	5,903,870.98	2,828,780.00	352,833.00	3,181,613.00	-46.1%
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				2,754,754.01	7,173,528.50	9,928,282.51	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	(2,983,948.12)	8,488,860.53	5,504,912.41				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	126,723.97	0.00	126,723.97				
c) in Revolving Fund		9130	80,000.00	0.00	80,000.00				
d) with Fiscal Agent		9135	0.00	333,489.79	333,489.79				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	17,862,336.16	8,675,464.32	26,537,800.48				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	337,001.05	18,051.84	355,052.89				
6) Stores		9320	55,967.07	0.00	55,967.07				
7) Prepaid Expenditures		9330	637,908.00	0.00	637,908.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			16,115,988.13	17,515,866.48	33,631,854.61				
H. LIABILITIES									
1) Accounts Payable		9500	4,039,441.78	1,544,175.25	5,583,617.03				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	54,393.74	7,555.81	61,949.55				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	43,591.60	3,242,079.84	3,285,671.44				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			4,137,427.12	4,793,810.90	8,931,238.02				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			11,978,561.01	12,722,055.58	24,700,616.59				

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	67,415,622.00	0.00	67,415,622.00	59,201,765.00	0.00	59,201,765.00	-12.2%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	586,740.39	0.00	586,740.39	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	441,841.90	0.00	441,841.90	441,820.00	0.00	441,820.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	45,084,472.20	0.00	45,084,472.20	41,659,980.00	0.00	41,659,980.00	-7.6%
Unsecured Roll Taxes		8042	1,558,917.45	0.00	1,558,917.45	1,558,270.00	0.00	1,558,270.00	0.0%
Prior Years' Taxes		8043	(43,979.03)	0.00	(43,979.03)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	1,235,191.91	0.00	1,235,191.91	1,046,349.00	0.00	1,046,349.00	-15.3%
Education Revenue Augmentation Fund (ERAF)		8045	(3,889,278.00)	0.00	(3,889,278.00)	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	134,253.28	0.00	134,253.28	134,254.00	0.00	134,254.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			112,523,782.10	0.00	112,523,782.10	104,042,438.00	0.00	104,042,438.00	-7.5%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(4,188,740.00)		(4,188,740.00)	(3,615,314.00)		(3,615,314.00)	-13.7%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		29,413.00	29,413.00		0.00	0.00	-100.0%
Special Education ADA Transfer	6500	8091		4,159,327.00	4,159,327.00		3,615,314.00	3,615,314.00	-13.1%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	818,691.00	0.00	818,691.00	692,486.00	0.00	692,486.00	-15.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,087,639.22)	0.00	(2,087,639.22)	(2,045,765.00)	0.00	(2,045,765.00)	-2.0%
Property Taxes Transfers		8097	0.00	681,551.00	681,551.00	0.00	684,063.00	684,063.00	0.4%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			107,066,093.88	4,870,291.00	111,936,384.88	99,073,845.00	4,299,377.00	103,373,222.00	-7.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	4,711,579.05	0.00	4,711,579.05	4,800,000.00	0.00	4,800,000.00	1.9%
Special Education Entitlement		8181	0.00	3,260,740.00	3,260,740.00	0.00	6,965,934.00	6,965,934.00	113.6%
Special Education Discretionary Grants		8182	0.00	282,463.00	282,463.00	0.00	621,827.00	621,827.00	120.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	520,388.88	520,388.88	0.00	417,298.00	417,298.00	-19.8%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		14,650,889.28	14,650,889.28		11,654,858.00	11,654,858.00	-20.4%
Vocational and Applied Technology Education	3500-3699	8290		164,511.04	164,511.04		164,663.00	164,663.00	0.1%
Safe and Drug Free Schools	3700-3799	8290		92,670.28	92,670.28		79,741.00	79,741.00	-14.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	224,658.93	275,662.69	500,321.62	120,000.00	0.00	120,000.00	-76.0%
TOTAL, FEDERAL REVENUE			4,936,237.98	19,247,325.17	24,183,563.15	4,920,000.00	19,904,321.00	24,824,321.00	2.6%

			2008-09 Unaudited Actuals			2009-10 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	697,893.00		697,893.00	167,120.00		167,120.00	-76.1%
Prior Years	0000	8319	0.00		0.00	0.00		0.00	0.0%
Community Day School Additional Funding									
Current Year	2430	8311		23,957.00	23,957.00		0.00	0.00	-100.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		131,109.00	131,109.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		2,061,773.00	2,061,773.00		721,621.00	721,621.00	-65.0%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		3,113,970.00	3,113,970.00		3,093,092.00	3,093,092.00	-0.7%
Spec. Ed. Transportation	7240	8311		1,140,825.00	1,140,825.00		399,289.00	399,289.00	-65.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	(34.17)	(34.17)	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	6,692,573.00	0.00	6,692,573.00	6,705,531.00	0.00	6,705,531.00	0.2%
Class Size Reduction, Grade Nine		8435	462,913.00	0.00	462,913.00	0.00	0.00	0.00	-100.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,231,334.75	258,974.91	2,490,309.66	2,124,300.00	223,100.00	2,347,400.00	-5.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		165,521.00	165,521.00		0.00	0.00	-100.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		548,025.00	548,025.00		0.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		1,194,423.00	1,194,423.00		0.00	0.00	-100.0%
Staff Development	7294, 7295, 7296	8590		8,750.00	8,750.00		0.00	0.00	-100.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		23,057.00	23,057.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		130,889.00	130,889.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		174,664.00	174,664.00		0.00	0.00	-100.0%
Professional Development Block Grant	7393	8590		1,024,638.00	1,024,638.00		0.00	0.00	-100.0%
Targeted Instructional Improvement Block Grant	7394	8590		1,071,566.00	1,071,566.00		0.00	0.00	-100.0%
School and Library Improvement Block Grant	7395	8590		1,762,546.00	1,762,546.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,696,637.28	1,392,863.29	3,089,500.57	7,598,458.00	318,883.00	7,917,341.00	156.3%
TOTAL, OTHER STATE REVENUE			11,781,351.03	14,227,517.03	26,008,868.06	16,595,409.00	4,755,985.00	21,351,394.00	-17.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes									
		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	5,926.60	0.00	5,926.60	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	245,072.03	0.00	245,072.03	75,112.00	0.00	75,112.00	-69.4%
Interest		8660	621,999.90	3,376.56	625,376.46	600,000.00	0.00	600,000.00	-4.1%
Net Increase (Decrease) in the Fair Value of Investments									
		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	400,000.00	400,000.00	New
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	2,996,826.86	2,996,826.86	0.00	2,792,943.00	2,792,943.00	-6.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	54,553.26	0.00	54,553.26	60,083.00	0.00	60,083.00	10.1%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources									
		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	967,664.69	1,085,740.50	2,053,405.19	596,538.00	562,260.00	1,158,798.00	-43.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		8,923,942.41	8,923,942.41		8,838,178.00	8,838,178.00	-1.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,895,216.48	13,009,886.33	14,905,102.81	1,331,733.00	12,593,381.00	13,925,114.00	-6.6%
TOTAL, REVENUES			125,678,899.37	51,355,019.53	177,033,918.90	121,920,987.00	41,553,064.00	163,474,051.00	-7.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	60,478,868.30	15,652,975.82	76,131,844.12	51,300,273.00	24,350,492.00	75,650,765.00	-0.6%
Certificated Pupil Support Salaries		1200	3,484,014.19	1,001,991.53	4,486,005.72	3,925,148.00	579,442.00	4,504,590.00	0.4%
Certificated Supervisors' and Administrators' Salaries		1300	4,885,937.56	863,584.67	5,749,522.23	4,803,919.00	753,571.00	5,557,490.00	-3.3%
Other Certificated Salaries		1900	582,754.30	2,493,307.96	3,076,062.26	782,228.00	2,121,285.00	2,903,513.00	-5.6%
TOTAL, CERTIFICATED SALARIES			69,431,574.35	20,011,859.98	89,443,434.33	60,811,568.00	27,804,790.00	88,616,358.00	-0.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	195,134.94	4,095,587.85	4,290,722.79	166,114.00	4,154,477.00	4,320,591.00	0.7%
Classified Support Salaries		2200	5,663,810.38	5,263,718.54	10,927,528.92	4,865,544.00	4,872,740.00	9,738,284.00	-10.9%
Classified Supervisors' and Administrators' Salaries		2300	1,034,334.49	221,355.38	1,255,689.87	1,047,995.00	235,624.00	1,283,619.00	2.2%
Clerical, Technical and Office Salaries		2400	7,480,765.78	1,532,184.80	9,012,950.58	7,210,046.00	1,456,957.00	8,667,003.00	-3.8%
Other Classified Salaries		2900	2,500,774.94	337,770.46	2,838,545.40	2,122,880.00	162,516.00	2,285,396.00	-19.5%
TOTAL, CLASSIFIED SALARIES			16,874,820.53	11,450,617.03	28,325,437.56	15,412,579.00	10,882,314.00	26,294,893.00	-7.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,820,334.83	1,475,636.85	7,295,971.68	5,576,115.00	1,382,216.00	6,958,331.00	-4.6%
PERS		3201-3202	1,480,406.30	1,057,232.38	2,537,638.68	1,442,383.00	1,032,567.00	2,474,950.00	-2.5%
OASDI/Medicare/Alternative		3301-3302	2,225,025.99	1,134,705.24	3,359,731.23	2,128,873.00	1,060,507.00	3,189,380.00	-5.1%
Health and Welfare Benefits		3401-3402	9,473,062.62	4,445,805.02	13,918,867.64	10,237,924.00	5,061,087.00	15,299,011.00	9.9%
Unemployment Insurance		3501-3502	264,167.48	90,560.15	354,727.63	257,401.00	85,611.00	343,012.00	-3.3%
Workers' Compensation		3601-3602	1,812,205.67	627,900.57	2,440,106.24	1,888,900.00	618,430.00	2,507,330.00	2.8%
OPEB, Allocated		3701-3702	308,866.86	0.00	308,866.86	419,659.00	0.00	419,659.00	35.9%
OPEB, Active Employees		3751-3752	90,751.05	0.00	90,751.05	0.00	0.00	0.00	-100.0%
PERS Reduction		3801-3802	431,460.77	338,046.19	769,506.96	360,009.00	294,659.00	654,668.00	-14.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,906,281.57	9,169,886.40	31,076,167.97	22,311,264.00	9,535,077.00	31,846,341.00	2.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,760.88	1,975,205.19	1,977,966.07	0.00	357,527.00	357,527.00	-81.9%
Books and Other Reference Materials		4200	9,280.74	177,898.83	187,179.57	57,230.00	18,700.00	75,930.00	-59.4%
Materials and Supplies		4300	1,353,083.86	3,441,139.17	4,794,223.03	2,021,452.00	2,480,177.00	4,501,629.00	-6.1%
Noncapitalized Equipment		4400	333,596.55	341,055.00	674,651.55	139,849.00	116,246.00	256,095.00	-62.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,698,722.03	5,935,298.19	7,634,020.22	2,218,531.00	2,972,650.00	5,191,181.00	-32.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,709,685.00	1,709,685.00	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	160,744.07	174,525.41	335,269.48	147,134.00	114,557.00	261,691.00	-21.9%
Dues and Memberships		5300	64,863.79	11,140.50	76,004.29	75,680.00	7,786.00	83,466.00	9.8%
Insurance		5400 - 5450	610,661.00	0.00	610,661.00	653,571.00	0.00	653,571.00	7.0%
Operations and Housekeeping Services		5500	3,683,004.75	44,505.07	3,727,509.82	3,850,000.00	46,650.00	3,896,650.00	4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	616,554.49	880,568.92	1,497,123.41	736,046.00	647,448.00	1,383,494.00	-7.6%
Transfers of Direct Costs		5710	57,038.97	(57,038.97)	0.00	128,759.00	(128,759.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24,280.01)	6,822.97	(17,457.04)	(3,500.00)	0.00	(3,500.00)	-80.0%
Professional/Consulting Services and Operating Expenditures		5800	2,217,388.61	4,614,687.50	6,832,076.11	1,849,055.00	5,873,302.00	7,722,357.00	13.0%
Communications		5900	139,975.21	99,270.07	239,245.28	273,976.00	98,841.00	372,817.00	55.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,525,950.88	7,484,166.47	15,010,117.35	7,710,721.00	6,659,825.00	14,370,546.00	-4.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	120,000.00	120,000.00	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	275.40	275.40	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	28,964.66	66,566.12	95,530.78	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			28,964.66	66,841.52	95,806.18	0.00	120,000.00	120,000.00	25.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	97,630.34	97,630.34	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	55,671.25	0.00	55,671.25	42,053.00	0.00	42,053.00	-24.5%
Other Debt Service - Principal		7439	275,000.00	26,000.00	301,000.00	316,000.00	0.00	316,000.00	5.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			330,671.25	123,630.34	454,301.59	358,053.00	0.00	358,053.00	-21.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(545,682.69)	545,682.69	0.00	(340,494.00)	340,494.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(275,959.31)	0.00	(275,959.31)	(341,517.00)	0.00	(341,517.00)	23.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(821,642.00)	545,682.69	(275,959.31)	(682,011.00)	340,494.00	(341,517.00)	23.8%
TOTAL, EXPENDITURES			116,975,343.27	54,787,982.62	171,763,325.89	108,140,705.00	58,315,150.00	166,455,855.00	-3.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	654,832.00	253,374.00	908,206.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	19,500.00	0.00	19,500.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			674,332.00	253,374.00	927,706.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(11,009,750.25)	11,009,750.25	0.00	(14,057,106.00)	14,057,106.00	0.00	0.0%
Contributions from Restricted Revenues		8990	9,384.60	(9,384.60)	0.00	(1,138,226.00)	1,138,226.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	(133,198.00)	133,198.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	4,974,436.05	(4,974,436.05)	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	498,775.14	(498,775.14)	0.00	132,509.00	0.00	132,509.00	New
(e) TOTAL, CONTRIBUTIONS			(5,660,352.46)	5,660,352.46	0.00	(15,062,823.00)	15,195,332.00	132,509.00	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(6,334,684.46)	5,406,978.46	(927,706.00)	(15,062,823.00)	15,195,332.00	132,509.00	-114.3%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	107,066,093.88	4,870,291.00	111,936,384.88	99,073,845.00	4,299,377.00	103,373,222.00	-7.5%
2) Federal Revenue		8100-8299	4,936,237.98	19,247,325.17	24,183,563.15	4,920,000.00	19,904,321.00	24,824,321.00	2.6%
3) Other State Revenue		8300-8599	11,781,351.03	14,227,517.03	26,008,868.06	16,595,409.00	4,755,985.00	21,351,394.00	-17.9%
4) Other Local Revenue		8600-8799	1,895,216.48	13,009,886.33	14,905,102.81	1,331,733.00	12,593,381.00	13,925,114.00	-6.6%
5) TOTAL, REVENUES			125,678,899.37	51,355,019.53	177,033,918.90	121,920,987.00	41,553,064.00	163,474,051.00	-7.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	76,813,016.20	35,884,397.78	112,697,413.98	68,015,593.00	41,643,806.00	109,659,399.00	-2.7%
2) Instruction - Related Services	2000-2999		11,623,150.99	6,583,741.38	18,206,892.37	11,693,807.00	5,683,242.00	17,377,049.00	-4.6%
3) Pupil Services	3000-3999		7,047,597.10	7,730,071.27	14,777,668.37	7,753,505.00	7,133,205.00	14,886,710.00	0.7%
4) Ancillary Services	4000-4999		140,509.65	0.00	140,509.65	97,669.00	0.00	97,669.00	-30.5%
5) Community Services	5000-5999		66,793.18	171,727.17	238,520.35	86,441.00	0.00	86,441.00	-63.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,920,672.33	832,629.36	7,753,301.69	7,037,358.00	547,938.00	7,585,296.00	-2.2%
8) Plant Services	8000-8999		13,803,352.41	3,461,785.32	17,265,137.73	12,870,279.00	3,306,959.00	16,177,238.00	-6.3%
9) Other Outgo	9000-9999		560,251.41	123,630.34	683,881.75	586,053.00	0.00	586,053.00	-14.3%
10) TOTAL, EXPENDITURES			116,975,343.27	54,787,982.62	171,763,325.89	108,140,705.00	58,315,150.00	166,455,855.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,703,556.10	(3,432,963.09)	5,270,593.01	13,780,282.00	(16,762,086.00)	(2,981,804.00)	-156.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		674,332.00	253,374.00	927,706.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(5,660,352.46)	5,660,352.46	0.00	(15,062,823.00)	15,195,332.00	132,509.00	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,334,684.46)	5,406,978.46	(927,706.00)	(15,062,823.00)	15,195,332.00	132,509.00	-114.3%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,368,871.64	1,974,015.37	4,342,887.01	(1,282,541.00)	(1,566,754.00)	(2,849,295.00)	-165.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,609,689.37	10,748,040.21	20,357,729.58	11,978,561.01	12,722,055.58	24,700,616.59	21.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,609,689.37	10,748,040.21	20,357,729.58	11,978,561.01	12,722,055.58	24,700,616.59	21.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,609,689.37	10,748,040.21	20,357,729.58	11,978,561.01	12,722,055.58	24,700,616.59	21.3%
2) Ending Balance, June 30 (E + F1e)			11,978,561.01	12,722,055.58	24,700,616.59	10,696,020.01	11,155,301.58	21,851,321.59	-11.5%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
Stores		9712	55,967.07	0.00	55,967.07	38,810.00	0.00	38,810.00	-30.7%
Prepaid Expenditures		9713	637,908.00	0.00	637,908.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	12,388,565.79	12,388,565.79	0.00	3,628,940.08	3,628,940.08	-70.7%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	5,634,304.75	0.00	5,634,304.75	4,993,676.00	0.00	4,993,676.00	-11.4%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	5,570,381.19	333,489.79	5,903,870.98	2,828,780.00	352,833.00	3,181,613.00	-46.1%
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				2,754,754.01	7,173,528.50	9,928,282.51	

Resource	Description	2008-09 Unaudited Actuals	2009-10 Budget
3200	ARRA: State Fiscal Stabilization Fund	7,157,612.60	1,166,378.00
5640	Medi-Cal Billing Option	279,818.48	194,280.00
6275	Teacher Recruitment and Retention	0.00	0.00
6286	English Language Acquisition Program, Teacher Training & Student	0.00	0.00
6300	Lottery: Instructional Materials	1,084,662.06	959,238.00
6500	Special Education	139,596.00	139,596.00
7010	Agricultural Vocational Incentive Grants	0.00	2.00
7055	CAHSEE Intensive Instruction and Services	374,813.25	0.00
7056	CAHSEE Individual Intervention Materials	16,401.00	16,401.00
7090	Economic Impact Aid (EIA)	2,413,746.78	0.00
7091	Economic Impact Aid: Limited English Proficiency (LEP)	586,394.08	1,153,045.08
7156	Instructional Materials Realignment, IMFRP (AB 1781)	312,801.54	0.00
9010	Other Local	22,720.00	0.00
Total, Legally Restricted Balance		12,388,565.79	3,628,940.08

SECTION 3

OTHER FUNDS

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	94,229.46	94,247.00	0.0%
3) Other State Revenue		8300-8599	884,224.77	146,488.00	-83.4%
4) Other Local Revenue		8600-8799	7,690.85	0.00	-100.0%
5) TOTAL, REVENUES			986,145.08	240,735.00	-75.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	134,125.09	59,225.00	-55.8%
2) Classified Salaries		2000-2999	87,365.30	24,582.00	-71.9%
3) Employee Benefits		3000-3999	44,445.08	10,650.00	-76.0%
4) Books and Supplies		4000-4999	39,069.78	12,769.00	-67.3%
5) Services and Other Operating Expenditures		5000-5999	704,261.22	1,000.00	-99.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	25,447.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,034,713.47	108,226.00	-89.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,568.39)	132,509.00	-372.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	(132,509.00)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(132,509.00)	New

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(48,568.39)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	119,072.99	70,504.60	-40.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			119,072.99	70,504.60	-40.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119,072.99	70,504.60	-40.8%
2) Ending Balance, June 30 (E + F1e)			70,504.60	70,504.60	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	70,504.60		
d) Unappropriated Amount		9790		70,504.60	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	66,980.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	278,031.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,555.35		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			352,567.84		
H. LIABILITIES					
1) Accounts Payable		9500	229,078.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	52,985.03		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			282,063.24		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			70,504.60		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	94,229.46	94,247.00	0.0%
TOTAL, FEDERAL REVENUE			94,229.46	94,247.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments Adult Education Current Year	6390	8311	293,553.40	0.00	-100.0%
Prior Years	6390	8319	590,671.37	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	146,488.00	New
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			884,224.77	146,488.00	-83.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,684.68	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,006.17	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,690.85	0.00	-100.0%
TOTAL, REVENUES			986,145.08	240,735.00	-75.6%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	98,285.46	46,251.00	-52.9%
Certificated Pupil Support Salaries		1200	6,204.43	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	13,966.56	11,640.00	-16.7%
Other Certificated Salaries		1900	15,668.64	1,334.00	-91.5%
TOTAL, CERTIFICATED SALARIES			134,125.09	59,225.00	-55.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	60,136.17	2,118.00	-96.5%
Other Classified Salaries		2900	27,229.13	22,464.00	-17.5%
TOTAL, CLASSIFIED SALARIES			87,365.30	24,582.00	-71.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	10,804.59	4,546.00	-57.9%
PERS		3201-3202	5,272.38	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	8,059.18	2,519.00	-68.7%
Health and Welfare Benefits		3401-3402	12,439.52	919.00	-92.6%
Unemployment Insurance		3501-3502	670.57	234.00	-65.1%
Workers' Compensation		3601-3602	4,409.09	1,625.00	-63.1%
OPEB, Allocated		3701-3702	580.89	0.00	-100.0%
OPEB, Active Employees		3751-3752	90.62	0.00	-100.0%
PERS Reduction		3801-3802	2,118.24	807.00	-61.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,445.08	10,650.00	-76.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,208.73	12,769.00	-16.0%
Noncapitalized Equipment		4400	23,861.05	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			39,069.78	12,769.00	-67.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	681,276.00	0.00	-100.0%
Travel and Conferences		5200	655.58	1,000.00	52.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	498.34	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,675.30	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	14,156.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			704,261.22	1,000.00	-99.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,650.00	0.00	-100.0%
3) Other State Revenue		8300-8599	756,434.49	863,362.00	14.1%
4) Other Local Revenue		8600-8799	4,294.61	0.00	-100.0%
5) TOTAL, REVENUES			767,379.10	863,362.00	12.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	452,487.18	481,391.00	6.4%
2) Classified Salaries		2000-2999	190,517.80	175,452.00	-7.9%
3) Employee Benefits		3000-3999	186,778.04	206,519.00	10.6%
4) Books and Supplies		4000-4999	69,235.06	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	67,346.69	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	27,180.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			993,544.77	863,362.00	-13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(226,165.67)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(226,165.67)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	226,166.14	0.47	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			226,166.14	0.47	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			226,166.14	0.47	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.47	0.47	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.47		
d) Unappropriated Amount		9790		0.47	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,601.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	136,190.78		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	39,753.85		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			181,545.63		
H. LIABILITIES					
1) Accounts Payable		9500	16,132.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	165,412.96		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			181,545.16		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)					0.47

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	6,650.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			6,650.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	756,434.49	863,362.00	14.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			756,434.49	863,362.00	14.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	4,294.61	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,294.61	0.00	-100.0%
TOTAL, REVENUES			767,379.10	863,362.00	12.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	407,875.17	423,785.00	3.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	40,087.80	57,606.00	43.7%
Other Certificated Salaries		1900	4,524.21	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			452,487.18	481,391.00	6.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	130,522.33	129,757.00	-0.6%
Classified Support Salaries		2200	208.56	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	59,786.91	45,695.00	-23.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			190,517.80	175,452.00	-7.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	35,884.17	33,541.00	-6.5%
PERS		3201-3202	10,480.41	17,352.00	65.6%
OASDI/Medicare/Alternative		3301-3302	22,093.70	21,773.00	-1.5%
Health and Welfare Benefits		3401-3402	96,229.02	111,495.00	15.9%
Unemployment Insurance		3501-3502	1,949.11	1,970.00	1.1%
Workers' Compensation		3601-3602	13,782.34	14,471.00	5.0%
OPEB, Allocated		3701-3702	1,686.38	0.00	-100.0%
OPEB, Active Employees		3751-3752	686.56	0.00	-100.0%
PERS Reduction		3801-3802	3,986.35	5,917.00	48.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			186,778.04	206,519.00	10.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,310.73	0.00	-100.0%
Materials and Supplies		4300	67,924.33	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			69,235.06	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,292.07	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,538.76	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,501.41	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	34,014.45	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			67,346.69	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	27,180.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			27,180.00	0.00	-100.0%
TOTAL, EXPENDITURES			993,544.77	863,362.00	-13.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,650.00	0.00	-100.0%
3) Other State Revenue		8300-8599	756,434.49	863,362.00	14.1%
4) Other Local Revenue		8600-8799	4,294.61	0.00	-100.0%
5) TOTAL, REVENUES			767,379.10	863,362.00	12.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		810,618.20	732,292.00	-9.7%
2) Instruction - Related Services	2000-2999		130,977.80	131,070.00	0.1%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		27,180.00	0.00	-100.0%
8) Plant Services	8000-8999		24,768.77	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			993,544.77	863,362.00	-13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(226,165.67)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(226,165.67)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	226,166.14	0.47	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			226,166.14	0.47	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			226,166.14	0.47	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.47	0.47	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.47		
d) Unappropriated Amount		9790		0.47	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,917,052.83	4,800,000.00	-2.4%
3) Other State Revenue		8300-8599	348,506.90	315,000.00	-9.6%
4) Other Local Revenue		8600-8799	1,921,834.63	1,865,000.00	-3.0%
5) TOTAL, REVENUES			7,187,394.36	6,980,000.00	-2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,501,529.07	2,594,820.00	3.7%
3) Employee Benefits		3000-3999	893,379.70	923,305.00	3.3%
4) Books and Supplies		4000-4999	2,787,510.48	2,955,500.00	6.0%
5) Services and Other Operating Expenditures		5000-5999	56,808.53	57,725.00	1.6%
6) Capital Outlay		6000-6999	14,890.67	100,000.00	571.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	223,332.31	341,517.00	52.9%
9) TOTAL, EXPENDITURES			6,477,450.76	6,972,867.00	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			709,943.60	7,133.00	-99.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			709,943.60	7,133.00	-99.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,812,117.23	2,522,060.83	39.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,812,117.23	2,522,060.83	39.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,812,117.23	2,522,060.83	39.2%
2) Ending Balance, June 30 (E + F1e)			2,522,060.83	2,529,193.83	0.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	185,180.90	122,211.00	-34.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,326,879.93		
d) Unappropriated Amount		9790		2,396,982.83	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,667,086.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	40,873.47		
c) in Revolving Fund		9130	10,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	892,404.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	39,209.74		
6) Stores		9320	185,180.90		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,834,754.42		
H. LIABILITIES					
1) Accounts Payable		9500	177,143.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	135,550.33		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			312,693.59		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,522,060.83		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,917,052.83	4,800,000.00	-2.4%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,917,052.83	4,800,000.00	-2.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	348,506.90	315,000.00	-9.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			348,506.90	315,000.00	-9.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	2,400.00	0.00	-100.0%
Food Service Sales		8634	1,834,951.20	1,800,000.00	-1.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	16,129.65	15,000.00	-7.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	68,353.78	50,000.00	-26.9%
TOTAL, OTHER LOCAL REVENUE			1,921,834.63	1,865,000.00	-3.0%
TOTAL, REVENUES			7,187,394.36	6,980,000.00	-2.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,184,760.01	2,256,704.00	3.3%
Classified Supervisors' and Administrators' Salaries		2300	113,922.96	119,342.00	4.8%
Clerical, Technical and Office Salaries		2400	202,846.10	218,774.00	7.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,501,529.07	2,594,820.00	3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	173,742.34	157,586.00	-9.3%
OASDI/Medicare/Alternative		3301-3302	187,294.12	195,590.00	4.4%
Health and Welfare Benefits		3401-3402	421,435.48	477,143.00	13.2%
Unemployment Insurance		3501-3502	7,508.73	7,725.00	2.9%
Workers' Compensation		3601-3602	52,731.97	56,521.00	7.2%
OPEB, Allocated		3701-3702	6,560.65	0.00	-100.0%
OPEB, Active Employees		3751-3752	2,946.36	0.00	-100.0%
PERS Reduction		3801-3802	41,160.05	28,740.00	-30.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			893,379.70	923,305.00	3.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	218,402.68	220,500.00	1.0%
Noncapitalized Equipment		4400	23,614.76	35,000.00	48.2%
Food		4700	2,545,493.04	2,700,000.00	6.1%
TOTAL, BOOKS AND SUPPLIES			2,787,510.48	2,955,500.00	6.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,106.43	6,500.00	-8.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,696.29	1,625.00	-39.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,280.33	3,500.00	-33.7%
Professional/Consulting Services and Operating Expenditures		5800	41,546.09	46,000.00	10.7%
Communications		5900	179.39	100.00	-44.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			56,808.53	57,725.00	1.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	14,890.67	100,000.00	571.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,890.67	100,000.00	571.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	223,332.31	341,517.00	52.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			223,332.31	341,517.00	52.9%
TOTAL, EXPENDITURES			6,477,450.76	6,972,867.00	7.6%

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

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,917,052.83	4,800,000.00	-2.4%
3) Other State Revenue		8300-8599	348,506.90	315,000.00	-9.6%
4) Other Local Revenue		8600-8799	1,921,834.63	1,865,000.00	-3.0%
5) TOTAL, REVENUES			7,187,394.36	6,980,000.00	-2.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,254,118.45	6,631,350.00	6.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		223,332.31	341,517.00	52.9%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,477,450.76	6,972,867.00	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			709,943.60	7,133.00	-99.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			709,943.60	7,133.00	-99.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,812,117.23	2,522,060.83	39.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,812,117.23	2,522,060.83	39.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,812,117.23	2,522,060.83	39.2%
2) Ending Balance, June 30 (E + F1e)			2,522,060.83	2,529,193.83	0.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	185,180.90	122,211.00	-34.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,326,879.93		
d) Unappropriated Amount		9790		2,396,982.83	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	57,282.74	0.00	-100.0%
5) TOTAL, REVENUES			57,282.74	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	10,000.00	New
5) Services and Other Operating Expenditures		5000-5999	751,362.55	440,000.00	-41.4%
6) Capital Outlay		6000-6999	327,341.07	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,078,703.62	450,000.00	-58.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,021,420.88)	(450,000.00)	-55.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	908,206.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	654,832.00	New
4) TOTAL, OTHER FINANCING SOURCES/USES			908,206.00	654,832.00	-27.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(113,214.88)	204,832.00	-280.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,155,948.66	3,042,733.78	-3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,155,948.66	3,042,733.78	-3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,155,948.66	3,042,733.78	-3.6%
2) Ending Balance, June 30 (E + F1e)			3,042,733.78	3,247,565.78	6.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	3,042,733.78		
d) Unappropriated Amount		9790		3,247,565.78	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,034,242.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,475.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15.94		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,042,733.78		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,042,733.78		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	57,282.74	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			57,282.74	0.00	-100.0%
TOTAL, REVENUES			57,282.74	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	10,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	10,000.00	New

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	728,332.55	440,000.00	-39.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,030.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			751,362.55	440,000.00	-41.4%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	319,090.00	0.00	-100.0%
Equipment		6400	8,251.07	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			327,341.07	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,078,703.62	450,000.00	-58.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	908,206.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			908,206.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	654,832.00	New
(e) TOTAL, CONTRIBUTIONS			0.00	654,832.00	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			908,206.00	654,832.00	-27.9%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	57,282.74	0.00	-100.0%
5) TOTAL, REVENUES			57,282.74	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,078,703.62	450,000.00	-58.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,078,703.62	450,000.00	-58.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,021,420.88)	(450,000.00)	-55.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	908,206.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	654,832.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			908,206.00	654,832.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(113,214.88)	204,832.00	-280.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,155,948.66	3,042,733.78	-3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,155,948.66	3,042,733.78	-3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,155,948.66	3,042,733.78	-3.6%
2) Ending Balance, June 30 (E + F1e)			3,042,733.78	3,247,565.78	6.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	3,042,733.78		
d) Unappropriated Amount		9790		3,247,565.78	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,055,429.07	905,000.00	-14.3%
5) TOTAL, REVENUES			1,055,429.07	905,000.00	-14.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	53,678.57	62,884.00	17.1%
3) Employee Benefits		3000-3999	19,189.26	23,758.00	23.8%
4) Books and Supplies		4000-4999	14,717.74	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,238,145.68	0.00	-100.0%
6) Capital Outlay		6000-6999	19,088,867.29	42,336,616.00	121.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,414,598.54	42,423,258.00	98.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,359,169.47)	(41,518,258.00)	103.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	217,406.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	51,266,629.03	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			51,484,035.03	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,124,865.56	(41,518,258.00)	-233.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,699,297.09	44,824,162.65	227.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,699,297.09	44,824,162.65	227.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,699,297.09	44,824,162.65	227.2%
2) Ending Balance, June 30 (E + F1e)			44,824,162.65	3,305,904.65	-92.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	44,824,162.65		
d) Unappropriated Amount		9790		3,305,904.65	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	47,235,100.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	663,056.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,677.12		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			47,902,834.53		
H. LIABILITIES					
1) Accounts Payable		9500	3,074,910.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,761.24		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			3,078,671.88		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			44,824,162.65		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	497,803.82	905,000.00	81.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	557,625.25	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,055,429.07	905,000.00	-14.3%
TOTAL, REVENUES			1,055,429.07	905,000.00	-14.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	385.92	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	53,292.65	62,884.00	18.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			53,678.57	62,884.00	17.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,042.90	6,105.00	21.1%
OASDI/Medicare/Alternative		3301-3302	3,966.77	4,811.00	21.3%
Health and Welfare Benefits		3401-3402	6,789.83	9,186.00	35.3%
Unemployment Insurance		3501-3502	161.00	189.00	17.4%
Workers' Compensation		3601-3602	1,111.12	1,385.00	24.6%
OPEB, Allocated		3701-3702	140.78	0.00	-100.0%
OPEB, Active Employees		3751-3752	55.59	0.00	-100.0%
PERS Reduction		3801-3802	1,921.27	2,082.00	8.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,189.26	23,758.00	23.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,861.05	0.00	-100.0%
Noncapitalized Equipment		4400	(3,143.31)	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			14,717.74	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,412.14	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,230,692.63	0.00	-100.0%
Communications		5900	40.91	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,238,145.68	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	42,608.10	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	19,001,847.67	42,336,616.00	122.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	44,411.52	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,088,867.29	42,336,616.00	121.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			21,414,598.54	42,423,258.00	98.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	217,406.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			217,406.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	49,995,053.70	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	1,271,575.33	0.00	-100.0%
(c) TOTAL, SOURCES			51,266,629.03	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			51,484,035.03	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,055,429.07	905,000.00	-14.3%
5) TOTAL, REVENUES			1,055,429.07	905,000.00	-14.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		21,414,598.54	42,423,258.00	98.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,414,598.54	42,423,258.00	98.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(20,359,169.47)	(41,518,258.00)	103.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	217,406.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	51,266,629.03	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			51,484,035.03	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,124,865.56	(41,518,258.00)	-233.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,699,297.09	44,824,162.65	227.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,699,297.09	44,824,162.65	227.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,699,297.09	44,824,162.65	227.2%
2) Ending Balance, June 30 (E + F1e)			44,824,162.65	3,305,904.65	-92.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	44,824,162.65		
d) Unappropriated Amount		9790		3,305,904.65	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,281,860.27	375,000.00	-70.7%
5) TOTAL, REVENUES			1,281,860.27	375,000.00	-70.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	26,536.18	7,335.00	-72.4%
3) Employee Benefits		3000-3999	69.60	1,667.00	2295.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	420,928.40	300,000.00	-28.7%
6) Capital Outlay		6000-6999	624.61	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			448,158.79	309,002.00	-31.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			833,701.48	65,998.00	-92.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			833,701.48	65,998.00	-92.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,272,757.46	4,106,458.94	25.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,272,757.46	4,106,458.94	25.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,272,757.46	4,106,458.94	25.5%
2) Ending Balance, June 30 (E + F1e)			4,106,458.94	4,172,456.94	1.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,646,760.93	0.00	-100.0%
c) Undesignated Amount		9790	2,459,698.01		
d) Unappropriated Amount		9790		4,172,456.94	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,129,224.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,734.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,143,958.25		
H. LIABILITIES					
1) Accounts Payable		9500	10,893.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	26,605.78		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			37,499.31		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,106,458.94		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	316,494.30	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	80,826.71	75,000.00	-7.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	884,539.26	300,000.00	-66.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,281,860.27	375,000.00	-70.7%
TOTAL, REVENUES			1,281,860.27	375,000.00	-70.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	26,536.18	7,335.00	-72.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			26,536.18	7,335.00	-72.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	683.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	561.00	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	22.00	New
Workers' Compensation		3601-3602	0.00	129.00	New
OPEB, Allocated		3701-3702	69.60	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	272.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			69.60	1,667.00	2295.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	376,639.76	300,000.00	-20.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	44,288.64	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			420,928.40	300,000.00	-28.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	624.61	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			624.61	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			448,158.79	309,002.00	-31.1%

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

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,281,860.27	375,000.00	-70.7%
5) TOTAL, REVENUES			1,281,860.27	375,000.00	-70.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		26,648.42	9,002.00	-66.2%
8) Plant Services	8000-8999		421,510.37	300,000.00	-28.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			448,158.79	309,002.00	-31.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			833,701.48	65,998.00	-92.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			833,701.48	65,998.00	-92.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,272,757.46	4,106,458.94	25.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,272,757.46	4,106,458.94	25.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,272,757.46	4,106,458.94	25.5%
2) Ending Balance, June 30 (E + F1e)			4,106,458.94	4,172,456.94	1.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,646,760.93	0.00	-100.0%
c) Undesignated Amount		9790	2,459,698.01		
d) Unappropriated Amount		9790		4,172,456.94	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,406,390.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	132,644.63	10,000.00	-92.5%
5) TOTAL, REVENUES			2,539,034.63	10,000.00	-99.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,398,116.18	4,054,625.00	-24.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,398,116.18	4,054,625.00	-24.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,859,081.55)	(4,044,625.00)	41.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	197,906.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(197,906.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,056,987.55)	(4,044,625.00)	32.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,442,308.59	4,385,321.04	-41.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,442,308.59	4,385,321.04	-41.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,442,308.59	4,385,321.04	-41.1%
2) Ending Balance, June 30 (E + F1e)			4,385,321.04	340,696.04	-92.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	4,385,321.04		
d) Unappropriated Amount		9790		340,696.04	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,533,841.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11,977.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,545,819.47		
H. LIABILITIES					
1) Accounts Payable		9500	160,498.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			160,498.43		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,385,321.04		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	2,406,390.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,406,390.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	132,644.63	10,000.00	-92.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			132,644.63	10,000.00	-92.5%
TOTAL, REVENUES			2,539,034.63	10,000.00	-99.6%

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,398,116.18	4,054,625.00	-24.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,398,116.18	4,054,625.00	-24.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,398,116.18	4,054,625.00	-24.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	197,906.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			197,906.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(197,906.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,406,390.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	132,644.63	10,000.00	-92.5%
5) TOTAL, REVENUES			2,539,034.63	10,000.00	-99.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,398,116.18	4,054,625.00	-24.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,398,116.18	4,054,625.00	-24.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,859,081.55)	(4,044,625.00)	41.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	197,906.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(197,906.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,056,987.55)	(4,044,625.00)	32.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,442,308.59	4,385,321.04	-41.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,442,308.59	4,385,321.04	-41.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,442,308.59	4,385,321.04	-41.1%
2) Ending Balance, June 30 (E + F1e)			4,385,321.04	340,696.04	-92.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	4,385,321.04		
d) Unappropriated Amount		9790		340,696.04	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	89,744.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,951,879.00	7,465,125.00	-6.1%
5) TOTAL, REVENUES			8,041,623.00	7,465,125.00	-7.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,130,406.00	9,054,238.00	11.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,130,406.00	9,054,238.00	11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(88,783.00)	(1,589,113.00)	1689.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	264,663.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			264,663.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			175,880.00	(1,589,113.00)	-1003.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,293,725.00	6,469,605.00	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,293,725.00	6,469,605.00	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,293,725.00	6,469,605.00	2.8%
2) Ending Balance, June 30 (E + F1e)			6,469,605.00	4,880,492.00	-24.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	6,469,605.00		
d) Unappropriated Amount		9790		4,880,492.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,469,605.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			6,469,605.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			6,469,605.00		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	89,744.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			89,744.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	7,640,624.00	7,294,857.00	-4.5%
Unsecured Roll		8612	168,910.00	170,268.00	0.8%
Prior Years' Taxes		8613	54,808.00	0.00	-100.0%
Supplemental Taxes		8614	(21,683.00)	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	(3,874.00)	0.00	-100.0%
Interest		8660	111,789.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,305.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,951,879.00	7,465,125.00	-6.1%
TOTAL, REVENUES			8,041,623.00	7,465,125.00	-7.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,425,000.00	2,545,000.00	4.9%
Bond Interest and Other Service Charges		7434	5,705,406.00	6,509,238.00	14.1%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,130,406.00	9,054,238.00	11.4%
TOTAL, EXPENDITURES			8,130,406.00	9,054,238.00	11.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	264,663.00	0.00	-100.0%
(c) TOTAL, SOURCES			264,663.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			264,663.00	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	89,744.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,951,879.00	7,465,125.00	-6.1%
5) TOTAL, REVENUES			8,041,623.00	7,465,125.00	-7.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,130,406.00	9,054,238.00	11.4%
10) TOTAL, EXPENDITURES			8,130,406.00	9,054,238.00	11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(88,783.00)	(1,589,113.00)	1689.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	264,663.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			264,663.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			175,880.00	(1,589,113.00)	-1003.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,293,725.00	6,469,605.00	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,293,725.00	6,469,605.00	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,293,725.00	6,469,605.00	2.8%
2) Ending Balance, June 30 (E + F1e)			6,469,605.00	4,880,492.00	-24.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	6,469,605.00		
d) Unappropriated Amount		9790		4,880,492.00	

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

BOND DESCRIPTION		FY 2008-2009 Actuals Totals	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	118,450,000.00	118,450,000.00
Bonds from Acquired District			0.00
Bonds Sold		66,595,000.00	66,595,000.00
Subtotal		185,045,000.00	185,045,000.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		18,165,000.00	18,165,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	166,880,000.00	166,880,000.00
1. Restricted Balance, July 1	2008-09	6,293,725.00	6,293,725.00
2. Tax Receipts	2008-09	7,840,088.00	7,840,088.00
3. State and Federal Apportionments	2008-09	89,744.00	89,744.00
4. Other Designated Revenue	2008-09	376,453.00	376,453.00
5. Subtotal (Sum of lines 1 through 4)		14,600,010.00	14,600,010.00
6. Less: Actual Expenditures or Other Uses	2008-09	8,130,406.00	8,130,406.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2008-09	6,469,604.00	6,469,604.00
8. Estimated Tax Receipts on the Unsecured Roll	2009-10	170,268.00	170,268.00
9. Estimated State and Federal Apportionments	2009-10		0.00
10. Other Estimated Revenue	2009-10		0.00
11. Subtotal (Sum of lines 7 through 10)		6,639,872.00	6,639,872.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2009-10	13,934,729.00	13,934,729.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2009-10	7,294,857.00	7,294,857.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2009-10		0.00000
b) LEVIED	2009-10		0.00000

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,851,072.03	4,509,334.00	17.1%
5) TOTAL, REVENUES			3,851,072.03	4,509,334.00	17.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,694,547.48	4,272,068.00	15.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,694,547.48	4,272,068.00	15.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			156,524.55	237,266.00	51.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			156,524.55	237,266.00	51.6%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,047,442.19	1,203,966.74	14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,047,442.19	1,203,966.74	14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,047,442.19	1,203,966.74	14.9%
2) Ending Net Assets, June 30 (E + F1e)			1,203,966.74	1,441,232.74	19.7%
Components of Ending Net Assets					
a) Reserve for Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,203,966.74		
d) Unappropriated Amount		9790		1,441,232.74	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,024,392.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	407,105.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,431,498.74		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	227,532.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			227,532.00		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			1,203,966.74		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	22,976.04	25,000.00	8.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,796,795.89	4,484,334.00	18.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	31,300.10	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,851,072.03	4,509,334.00	17.1%
TOTAL, REVENUES			3,851,072.03	4,509,334.00	17.1%

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	3,694,547.48	4,272,068.00	15.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,694,547.48	4,272,068.00	15.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			3,694,547.48	4,272,068.00	15.6%

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

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,851,072.03	4,509,334.00	17.1%
5) TOTAL, REVENUES			3,851,072.03	4,509,334.00	17.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,694,547.48	4,272,068.00	15.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,694,547.48	4,272,068.00	15.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			156,524.55	237,266.00	51.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			156,524.55	237,266.00	51.6%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,047,442.19	1,203,966.74	14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,047,442.19	1,203,966.74	14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,047,442.19	1,203,966.74	14.9%
2) Ending Net Assets, June 30 (E + F1e)			1,203,966.74	1,441,232.74	19.7%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,203,966.74		
d) Unappropriated Amount		9790		1,441,232.74	

SECTION 4

CERTIFICATION AND OTHER REPORTS

Unaudited Actuals
FINANCIAL REPORTS
2008-09 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	64.21%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for the Education of Adults in County Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	\$0.00
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	(\$99,208.15)
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$104,614,282.07
	Appropriations Subject to Limit	\$104,614,282.07
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2010-11, subject to CDE approval.	3.92%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2010-11 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$3,721,358.70
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$2,667,014.25

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2008-09 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 08, 2009

To the Superintendent of Public Instruction:

2008-09 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Beth Saba
Name
Consultant
Title
858-292-3668
Telephone
bsaba@sdcoe.net
E-mail Address

For School District:

Karen Huddleston
Name
Controller
Title
760-966-4075
Telephone
khuddleston@oside.us
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2010-11 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			13,418.50	13,905.00	13,905.00	13,905.00
a. Kindergarten	1,698.83	1,697.92				
b. Grades One through Three	4,698.66	4,669.15				
c. Grades Four through Six	4,317.93	4,287.38				
d. Grades Seven and Eight	2,700.98	2,683.26				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	5.22	5.00				
g. Community Day School	3.73	5.23				
2. Special Education						
a. Special Day Class	473.18	471.44	473.18			
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	8.85	10.09	10.09			
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	13,907.38	13,829.47	13,901.77	13,905.00	13,905.00	13,905.00
HIGH SCHOOL						
4. General Education			5,331.06	5,615.32	5,615.32	5,615.32
a. Grades Nine through Twelve	5,139.50	5,093.49				
b. Continuation Education	182.27	176.52				
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital	7.19	7.02				
e. Community Day School						
5. Special Education						
a. Special Day Class	267.13	266.51	267.13			
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	17.63	17.66	17.66			
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	2.95	3.96	3.96			
6. TOTAL, HIGH SCHOOL	5,616.67	5,565.16	5,619.81	5,615.32	5,615.32	5,615.32
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary	3.00	5.23	5.23	3.00	3.00	3.00
b. High School	4.00			4.00	4.00	4.00
8. Special Education						
a. Special Day Class - Elementary	3.00	4.42	4.42	3.00	3.00	3.00
b. Special Day Class - High School	4.00	3.88	3.88	4.00	4.00	4.00
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	14.00	13.53	13.53	14.00	14.00	14.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	19,538.05	19,408.16	19,535.11	19,534.32	19,534.32	19,534.32
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students						
14. Adults Enrolled, State Apportioned						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	0.00	0.00	0.00	0.00	0.00	0.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	19,538.05	19,408.16	19,535.11	19,534.32	19,534.32	19,534.32
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY						
20. HIGH SCHOOL						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	0.00	0.00	0.00	0.00	0.00	0.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	7.33	10.30	10.30	7.33	7.33	7.33
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	966.94	974.52	966.94			
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	966.94	974.52	966.94	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

Unaudited Actuals
2008-09 Unaudited Actuals
Schedule of Capital Assets

37 73569 0000000
Form ASSET

Oceanside City Unified
San Diego County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	16,825,170.87		16,825,170.87			16,825,170.87
Work in Progress	13,403,216.32		13,403,216.32	25,107,747.00	1,203,644.00	37,307,319.32
Total capital assets not being depreciated	30,228,387.19	0.00	30,228,387.19	25,107,747.00	1,203,644.00	54,132,490.19
Capital assets being depreciated:						
Land Improvements	7,481,922.43		7,481,922.43			7,481,922.43
Buildings	176,353,643.19	28,145,447.97	204,499,091.16	26,834,291.41	25,107,747.03	206,225,635.54
Equipment	16,331,869.97		16,331,869.97	163,084.04	394,283.51	16,100,670.50
Total capital assets being depreciated	200,167,435.59	28,145,447.97	228,312,883.56	26,997,375.45	25,502,030.54	229,808,228.47
Accumulated Depreciation for:						
Land Improvements	(3,882,633.87)		(3,882,633.87)	(2,636.90)		(3,885,270.77)
Buildings	(33,318,887.08)		(33,318,887.08)	(3,759,132.72)		(37,078,019.80)
Equipment	(11,990,349.05)		(11,990,349.05)	(1,197,455.47)	(341,014.08)	(12,846,790.44)
Total accumulated depreciation	(49,191,870.00)	0.00	(49,191,870.00)	(4,959,225.09)	(341,014.08)	(53,810,081.01)
Total capital assets being depreciated, net	150,975,565.59	28,145,447.97	179,121,013.56	22,038,150.36	25,161,016.46	175,998,147.46
Governmental activity capital assets, net	181,203,952.78	28,145,447.97	209,349,400.75	47,145,897.36	26,364,660.46	230,130,637.65
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:	0.00	0.00	0.00			
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation			0.00			0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	89,443,434.33	301	1,280,912.80	303	88,162,521.53	305	2,157,750.64		307	86,004,770.89	309
2000 - Classified Salaries	28,325,437.56	311	260,576.46	313	28,064,861.10	315	4,114,732.82		317	23,950,128.28	319
3000 - Employee Benefits (Excluding 3800)	30,306,661.01	321	655,060.79	323	29,651,600.22	325	1,691,971.44		327	27,959,628.78	329
4000 - Books, Supplies Equip Replace. (6500)	7,634,020.22	331	252,016.79	333	7,382,003.43	335	3,385,904.72		337	3,996,098.71	339
5000 - Services . . . & 7300 - Indirect Costs	14,734,158.04	341	1,872,093.18	343	12,862,064.86	345	2,480,479.43		347	10,381,585.43	349
TOTAL					166,123,051.14	365			TOTAL	152,292,212.09	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).			
7. Unemployment Insurance.		3401 & 3402	385
8. Workers' Compensation Insurance.		3501 & 3502	390
9. OPEB, Active Employees (EC 41372).		3601 & 3602	392
10. Other Benefits (EC 22310).		3751 & 3752	
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		3901 & 3902	393
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			395
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			64.21%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	64.21%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	152,292,212.09
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Funds 01 and 11, Resource 6015, Goal 4620		
Pupil Data		
Average Daily Attendance (ADA) (Form A, Line 17)		
ADA (included above) claimed pursuant to EC 46191(b)		
Section I - Direct Instruction Costs (Functions 1000-1999)		
	Object Codes	
A. Certificated Teachers' Salaries	1100	0.00
B. Classified Instructional Salaries	2100	0.00
C. Employee Benefits for Lines A and B		
1. State Teachers' Retirement System	3101, 3102	0.00
2. Public Employees' Retirement System	3201, 3202	0.00
3. OASDI/Medicare/Alternative	3301, 3302	0.00
4. Health and Welfare Benefits	3401, 3402	0.00
5. State Unemployment Insurance	3501, 3502	0.00
6. Workers' Compensation Insurance	3601, 3602	0.00
7. OPEB, Allocated and Active Employees	3701, 3702, 3751, 3752	0.00
8. PERS Reduction	3801, 3802	0.00
9. Other Benefits	3901, 3902	0.00
10. Total, Employee Benefits (Lines C1 through C9)		0.00
D. Books and Supplies		
1. Approved Textbooks and Core Curricula Materials	4100	0.00
2. Books and Other Reference Materials	4200	0.00
3. Materials and Supplies	4300	0.00
4. Noncapitalized Equipment	4400	0.00
5. Total, Books and Supplies (Lines D1 through D4)		0.00
E. Services and Other Operating Expenditures		
1. Subagreements for Services	5100	0.00
2. Travel & Conferences	5200	0.00
3. Transfers of Direct Costs	5710, 5750	0.00
4. Professional/Consulting Services and Operating Expenditures	5800	0.00
5. Total, Services and Other Operating Expenditures (Lines E1 through E4)		0.00
F. Subtotal, Direct Instruction Costs (Lines A, B, C10, D5, and E5)		0.00
G. Equipment and Equipment Replacement	6400, 6500	0.00
H. Total, Direct Instruction Costs (Lines F and G)		0.00

Section II - Direct Support Costs (Instruction-Related, and Guidance and Counseling Services) (Functions 2100-2199, 2420, 2700, and 3110)			
A. Certificated Salaries			
1. Teachers' Salaries	1100		0.00
2. Support Salaries	1200		0.00
3. Supervisors' and Administrators' Salaries	1300		0.00
4. Total, Certificated Salaries (Lines A1 through A3)			0.00
B. Classified Salaries - Clerical, Technical, and Office Staff Salaries	2400		0.00
C. Employee Benefits for Lines A and B			
1. State Teachers' Retirement System	3101, 3102		0.00
2. Public Employees' Retirement System	3201, 3202		0.00
3. OASDI/Medicare/Alternative	3301, 3302		0.00
4. Health and Welfare Benefits	3401, 3402		0.00
5. State Unemployment Insurance	3501, 3502		0.00
6. Workers' Compensation Insurance	3601, 3602		0.00
7. OPEB, Allocated and Active Employees	3701, 3702, 3751, 3752		0.00
8. PERS Reduction	3801, 3802		0.00
9. Other Benefits	3901, 3902		0.00
10. Total, Employee Benefits (Lines C1 through C9)			0.00
D. Books and Supplies			
1. Books and Other Reference Materials	4200		0.00
2. Materials and Supplies	4300		0.00
3. Noncapitalized Equipment	4400		0.00
4. Total, Books and Supplies			0.00
E. Services and Other Operating Expenditures			
1. Subagreements for Services	5100		0.00
2. Travel and Conferences	5200		0.00
3. Transfers of Direct Costs	5710, 5750		0.00
4. Professional/Consulting Services and Operating Expenditures	5800		0.00
5. Communications	5900		0.00
6. Total, Services and Other Operating Expenditures (Lines E1 through E5)			0.00
F. Subtotal, Direct Support Costs (Lines A4, B, C10, D4, and E6)			0.00
G. Equipment and Equipment Replacement	6400, 6500		0.00
H. Total, Direct Support Costs (Lines F and G)			0.00
Section III - Indirect Costs (The lesser of LEA's 2nd prior year approved rate of 2.84% or 2nd prior year statewide average rate of 4.90% times the sum of Section I, Line H and Section II, Line H)			0.00
Section IV - Alternative Charge Cost (Alternative to Sections II and III) (Not more than 8% [\$.00] of the annual revenue (Object 8311) for the Adults in Correctional Facilities program)			
Section V - Total Cost for the Education of Adults in County Correctional Facilities (Section I, Line H plus Section II, Line H plus Section III OR if Section IV has been entered, Section I, Line H plus Section IV)			0.00

Direct Instructional Costs and Documented Support Costs (Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000-1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700)		Object Codes	Program Costs
1	Certificated Salaries	1000-1999	91,034.07
2	Classified Salaries	2000-2999	26,312.23
3	Employee Benefits	3000-3999	29,401.07
4	Books and Supplies	4000-4999	493.78
5	Services and Other Operating Expenditures	5000-5999	0.00
6	Equipment & Replacement	6400, 6500	0.00
7	Total Program Costs (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 6)		147,241.15

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	53,370.00
B. Net Revenues (Line A times 90%)	48,033.00
C. Program Costs (Line 7)	147,241.15
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(99,208.15)

* The program revenues extracted from the general ledger data (Line A) and the difference between the net revenues and the program costs (Line D) are for information purposes only. The California Department of Education (CDE) uses the program revenue amounts obtained from the CDE's Principal Apportionment Unit to determine compliance with Education Code Section 48660.2(b). (See the SACS Software User Guide for more details.)

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	118,355,000.00	95,000.00	118,450,000.00	49,995,053.70	2,425,000.00	166,020,053.70	2,545,000.00
State School Building Loans Payable			0.00		0.00	0.00	
Certificates of Participation Payable	1,190,000.00		1,190,000.00		275,000.00	915,000.00	290,000.00
Capital Leases Payable	52,000.00		52,000.00		26,000.00	26,000.00	26,000.00
Lease Revenue Bonds Payable			0.00		0.00	0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation		319,508.39	319,508.39	353,975.66		673,484.05	
Compensated Absences Payable	870,753.90		870,753.90		11,340.32	859,413.58	859,413.58
Governmental activities long-term liabilities	120,467,753.90	414,508.39	120,882,262.29	50,349,029.36	2,737,340.32	168,493,951.33	3,720,413.58
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2007-08 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2007-08 Actual			2008-09 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	100,130,707.36		100,130,707.36			104,614,282.07
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	20,467.13		20,467.13			20,504.99
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2007-08			Adjustments to 2008-09		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2008-09 data should tie to Principal Apportionment Attendance Software reports)	2008-09 P2 Report			2009-10 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	19,538.05		19,538.05	19,534.32		19,534.32
2. ROC/P ADA**			0.00			0.00
3. Total Charter Schools ADA (Form A, Line 26)	966.94		966.94	0.00		0.00
4. Total Supplemental Instructional Hours**	0.00		0.00	0.00		0.00
5. Divide Line B4 by 700 (Round to 2 decimal places)			0.00			0.00
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			20,504.99			19,534.32
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			20,504.99			19,534.32
C. LOCAL PROCEEDS OF TAXES TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2008-09 Actual			2009-10 Budget		
1. Homeowners' Exemption (Object 8021)	441,841.90		441,841.90	441,820.00		441,820.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	45,084,472.20		45,084,472.20	41,659,980.00		41,659,980.00
5. Unsecured Roll Taxes (Object 8042)	1,558,917.45		1,558,917.45	1,558,270.00		1,558,270.00
6. Prior Years' Taxes (Object 8043)	(43,979.03)		(43,979.03)	0.00		0.00
7. Supplemental Taxes (Object 8044)	1,235,191.91		1,235,191.91	1,046,349.00		1,046,349.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(3,889,278.00)		(3,889,278.00)	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Objects 8047 & 8625) (Only if not counted in redevelopment agency's limit)	134,253.28		134,253.28	134,254.00		134,254.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(2,087,639.22)		(2,087,639.22)	(2,045,765.00)		(2,045,765.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	42,433,780.49	0.00	42,433,780.49	42,794,908.00	0.00	42,794,908.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	42,433,780.49	0.00	42,433,780.49	42,794,908.00	0.00	42,794,908.00

	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,557,875.00			1,535,814.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,557,875.00			1,535,814.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	67,415,622.00		67,415,622.00	59,201,765.00		59,201,765.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	586,740.39		586,740.39	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8311)**	0.00		0.00	0.00		0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8319)**	0.00		0.00	0.00		0.00
28. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)**	23,957.00		23,957.00	0.00		0.00
29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)**	0.00		0.00	0.00		0.00
30. ROC/P Apportionment - CY (Res. 6350, Object 8311)**	0.00		0.00	0.00		0.00
31. ROC/P Apportionment - PY (Res. 6350, Object 8319)**	0.00		0.00	0.00		0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8480)**	0.00		0.00	0.00		0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	6,692,573.00		6,692,573.00	6,705,531.00		6,705,531.00
35. Class Size Reduction, Grade 9 (Object 8435)**	0.00		0.00	0.00		0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	74,718,892.39	0.00	74,718,892.39	65,907,296.00	0.00	65,907,296.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	44,717.00		44,717.00	71,549.00		71,549.00
38. TOTAL STATE AID (Lines C36 plus C37)	74,763,609.39	0.00	74,763,609.39	65,978,845.00	0.00	65,978,845.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	176,962,844.15		176,962,844.15	163,474,051.00		163,474,051.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	625,376.46		625,376.46	600,000.00		600,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			100,130,707.36			104,614,282.07
2. Inflation Adjustment			1.0429			1.0062
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0018			0.9527
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			104,614,282.07			100,283,955.89
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			42,433,780.49			42,794,908.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			2,460,598.80			2,344,118.40
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			63,738,376.58			59,024,861.89
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			63,738,376.58			59,024,861.89
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			376,536.92			375,086.53
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			42,810,317.41			43,169,994.53
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			63,361,839.66			58,649,775.36
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			42,810,317.41			
b. State Subventions (Line D8)			63,361,839.66			
c. Less: Excluded Appropriations (Line C23)			1,557,875.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			104,614,282.07			

[illegible]

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. Effective in 2007-08, the calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,399,127.60
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 144,137,045.40

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.05%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,721,031.74
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,088,181.66
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	28,560.75
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	126,284.47
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	522,713.57
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A1)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	6,486,772.19
9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$-1,435,196.37, minus [2nd prior year indirect cost rate of 2.84% times Line B18])	206,628.88
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,693,401.07

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	111,089,078.45
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,143,758.77
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	14,681,254.43
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	140,509.65
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	238,520.35
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	1,762,889.10
8. External Financial Audit - Other (Function 7191, objects 5000-5999)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	33,500.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	253,446.67
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	16,615,436.11
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	104,746.55
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A1)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	327,990.47
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	966,364.77
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,239,227.78
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	170,596,723.10

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

3.80%

D. Preliminary Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2010-11 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18)

3.92%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. REVENUES AND OTHER FINANCING SOURCES					
1. Beginning Balance	9791-9795	0.00		1,112,368.42	1,112,368.42
2. State Lottery Revenue	8560	2,231,334.75		258,974.91	2,490,309.66
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,231,334.75	0.00	1,371,343.33	3,602,678.08
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,554,884.31			1,554,884.31
2. Classified Salaries	2000-2999	72,526.50			72,526.50
3. Employee Benefits	3000-3999	8,276.49			8,276.49
4. Books and Supplies	4000-4999	3,979.80		259,514.36	263,494.16
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	591,667.65			591,667.65
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			27,166.91	27,166.91
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,231,334.75	0.00	286,681.27	2,518,016.02
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,084,662.06	1,084,662.06

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2008-09
	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	172,691,031.89
B. Less all federal expenditures not allowed for MOE (resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	11,987,337.47
C. Less state and local expenditures not allowed for MOE: (all resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	241,311.41
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	95,530.78
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	586,251.41
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	927,706.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	3,451,064.71
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	769,506.96
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				6,071,371.27
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				154,632,323.15
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				154,632,323.15
Section II - Expenditures Per ADA				2008-09 Annual ADA/ Exps. Per ADA

A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)			20,369.15
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	0.00	Divided by 700	0.00
C. Total ADA before adjustments (Lines A plus B)			20,369.15
D. Charter school ADA adjustments (From Section IV)			(974.52)
E. Adjusted total ADA (Lines C plus D)			19,394.63
F. Expenditures per ADA (Line I.G divided by line II.E)			\$7,972.95
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			
	Total		Per ADA
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F. Note: If the prior year MOE was not met, CDE may adjust the prior year base expenditure amounts.)	160,117,325.78		8,245.20
1. Adjustments to base expenditures (From Section V)	0.00		0.00
2. Adjusted base expenditures (Line A plus line A.1)	160,117,325.78		8,245.20
B. Required effort (Line A.2 times 90%)	144,105,593.20		7,420.68
C. Current year expenditures (Line I.G and line II.F)	154,632,323.15		7,972.95
D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero)	0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met		
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2010-11 may be reduced by the lower of the two percentages)	0.00%		0.00%

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name	Expenditure Adjustment	ADA Adjustment
Coastal Academy		(585.97)
Pacific View Charter		(388.55)
Total charter school adjustments	0.00	(974.52)
SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	825,670.07	532,856.10	1,358,526.17	63,841.89		1,422,368.06
1110	Regular Education, K-12	84,469,442.65	37,545,874.59	122,015,317.24	5,733,925.54		127,749,242.78
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	990,867.63	479,268.06	1,470,135.69	69,086.81		1,539,222.50
3300	Independent Study Centers	1,865,942.76	387,828.93	2,253,771.69	105,912.60		2,359,684.29
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	147,548.91	43,250.65	190,799.56	8,966.34		199,765.90
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	26,221,767.45	5,600,315.04	31,822,082.49	1,495,430.70		33,317,513.19
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	3,516,302.01	298,643.39	3,814,945.40	179,277.60		3,994,223.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	399,846.35	0.00	399,846.35	18,790.18		418,636.53
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					442.49	442.49
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					275.40	275.40
----	Other Outgo					1,611,587.75	1,611,587.75
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation		0.00	0.00	354,029.36		354,029.36
----	Indirect Costs Charged to Other Funds				(275,959.31)		(275,959.31)
----	Total General Fund Expenditures	118,437,387.83	44,888,036.76	163,325,424.59	7,753,301.71	1,612,305.64	172,691,031.94

Unaudited Actuals
2008-09
General Fund
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	473,304.57	231,273.14	0.00	12,543.10	0.00	0.00	0.00			3,802.71	104,746.55	825,670.07
1110	Regular Education, K-12	84,328,933.00	0.00	0.00	0.00	0.00	0.00	140,509.65			0.00	0.00	84,469,442.65
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	990,867.63	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	990,867.63
3300	Independent Study Centers	1,446,314.81	0.00	0.00	0.00	419,627.95	0.00	0.00			0.00	0.00	1,865,942.76
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	147,548.91	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	147,548.91
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	22,197,652.29	681,308.47	0.00	0.00	744,356.94	2,593,181.38	0.00			5,268.37	0.00	26,221,767.45
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	3,112,792.77	312,318.29	38,949.81	7,209.13	44,344.78	0.00	0.00	0.00	0.00	687.23	0.00	3,516,302.01
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		238,520.35	0.00	161,326.00	0.00	399,846.35
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		112,697,413.98	1,224,899.90	38,949.81	19,752.23	1,208,329.67	2,593,181.38	140,509.65	238,520.35	0.00	171,084.31	104,746.55	118,437,387.83

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2008-09
General Fund
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	282,859.84	249,996.26	0.00	532,856.10
1110	Regular Education, K–12	20,302,508.34	14,140,859.81	3,102,506.44	37,545,874.59
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	276,699.55	196,425.63	6,142.88	479,268.06
3300	Independent Study Centers	211,759.86	160,711.88	15,357.19	387,828.93
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	19,250.89	17,856.88	6,142.88	43,250.65
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,861,966.54	2,160,681.95	577,666.55	5,600,315.04
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	236,144.33	62,499.06	0.00	298,643.39
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		24,191,189.35	16,989,031.47	3,707,815.94	44,888,036.76

A. Central Administration Costs in General Fund		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,889,173.57
2	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	28,560.75
3	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,769,898.35
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	1,341,628.33
5	Total Central Administration Costs in General Fund	8,029,261.00
B. Direct Charged and Allocated Costs in General Fund		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	118,437,387.83
2	Total Allocated Costs (from Form PCR, Column 2, Total)	44,888,036.76
3	Total Direct Charged and Allocated Costs in General Fund	163,325,424.59
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	327,990.47
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	966,364.77
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	6,239,227.78
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	7,533,583.02
D. Total Direct Charged and Allocated Costs (B3 + C5)		170,859,007.61
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.70%

Unaudited Actuals
2008-09
General Fund
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400 and 6500)	442.49				442.49
Enterprise (Objects 1000-5999, 6400 and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			275.40		275.40
Other Outgo (Objects 1000-7999)				1,611,587.75	1,611,587.75
Total Other Costs	442.49	0.00	275.40	1,611,587.75	1,612,305.64

Unaudited Actuals
2008-09
General Fund
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

37 73569 000000
Form PCRAF

	Teacher Full-Time Equivalents -----					Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)		
A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)	2,416,543.36	1,905,566.01	12,601,181.06	7,267,898.91	16,989,031.47	0.00	3,707,815.92	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	11.02	11.02	11.02	11.02	14.00			
3100 Alternative Schools	790.97	790.97	790.97	790.97	791.90		262.63	
3200 Continuation Schools	10.78	10.78	10.78	10.78	11.00		0.52	
3300 Independent Study Centers	8.25	8.25	8.25	8.25	9.00		1.30	
3400 Opportunity Schools								
3550 Community Day Schools	0.75	0.75	0.75	0.75	1.00		0.52	
3700 Specialized Secondary Programs								
3800 Vocational Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Vocational Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	111.50	111.50	111.50	111.50	121.00		48.90	
6000 ROC/P								
Other Goals Description								
7110 Nonagency - Educational	9.20	9.20	9.20	9.20	3.50			
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	942.47	942.47	942.47	942.47	951.40	0.00	313.87	

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,773.66	6,102.66
2. Inflation Increase	0041	329.00	261.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,102.66	6,363.66
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,102.66	6,363.66
b. Revenue Limit ADA	0033	19,535.11	19,534.32
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	119,216,134.39	124,309,770.81
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	156,467.00	160,174.00
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552	395,599.00	416,644.00
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	119,768,200.39	124,886,588.81
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.92156	0.82033
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	110,373,582.75	102,448,215.40
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	332,603.00	312,492.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	818,691.00	692,486.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(486,088.00)	(379,994.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	109,887,494.75	102,068,221.40

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	44,387,166.00	44,706,419.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	134,253.00	134,254.00
28. Less: Charter Schools In-lieu Taxes	0595	2,094,264.00	2,045,765.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	42,427,155.00	42,794,908.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	67,460,339.75	59,273,313.40
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	44,717.00	71,549.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	9006/0570		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(44,717.00)	(71,549.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	67,415,622.75	59,201,764.40
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	67,415,622.75	

OTHER NON-REVENUE LIMIT ITEMS

45. Core Academic Program	9001		
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
48. Apprenticeship Funding	9006/0570		
49. Community Day School Additional Funding	9007		

Unaudited Actuals
2008-09 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

37 73569 0000000
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
1 GENERAL FUND								
Expenditure Detail	0.00	(17,457.04)	0.00	(275,959.31)				
Other Sources/Uses Detail					0.00	927,706.00	355,052.89	61,949.55
Fund Reconciliation								
9 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
1 ADULT EDUCATION FUND								
Expenditure Detail	7,675.30	0.00	25,447.00	0.00				
Other Sources/Uses Detail					0.00	0.00	7,555.35	52,985.03
Fund Reconciliation								
2 CHILD DEVELOPMENT FUND								
Expenditure Detail	4,501.41	0.00	27,180.00	0.00				
Other Sources/Uses Detail					0.00	0.00	39,753.85	165,412.96
Fund Reconciliation								
3 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,280.33	0.00	223,332.31	0.00				
Other Sources/Uses Detail					0.00	0.00	39,209.74	135,550.33
Fund Reconciliation								
4 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			908,206.00	0.00	15.94	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					217,406.00	0.00	4,677.12	3,761.24
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	26,605.78
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	197,906.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
3 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
6 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
7 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
1 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
3 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
6 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
15 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	17,457.04	(17,457.04)	275,959.31	(275,959.31)	1,125,612.00	1,125,612.00	446,264.89	446,264.89

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										2,398
1000-1999	Certificated Salaries	272,426.12	0.00	0.00	987,602.02	2,095,467.77	8,213,683.26	0.00		11,569,179.17
2000-2999	Classified Salaries	1,845,761.81	0.00	0.00	473,546.02	1,171,853.94	2,300,509.98	0.00		5,791,671.75
3000-3999	Employee Benefits	823,550.07	0.00	0.00	505,954.66	1,165,321.20	3,136,361.29	0.00		5,631,187.22
4000-4999	Books and Supplies	212,413.78	0.00	0.00	1,328.15	15,854.43	7,050.26	0.00		236,646.62
5000-5999	Services and Other Operating Expenditures	290,868.79	0.00	0.00	3,185.02	88,507.47	2,592,681.40	0.00		2,975,242.68
6000-6999	Capital Outlay	17,840.01	0.00	0.00	0.00	0.00	0.00	0.00		17,840.01
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,462,860.58	0.00	0.00	1,971,615.87	4,537,004.81	16,250,286.19	0.00	0.00	26,221,767.45
7310	Transfers of Indirect Costs	214.00	0.00	0.00	10,094.07	0.00	4,498.00	0.00		14,806.07
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	5,600,314.97								5,600,314.97
	Total Indirect Costs and PCR Allocations	5,600,528.97								5,615,121.04
	TOTAL COSTS	9,063,389.55	0.00	0.00	10,094.07	4,537,004.81	16,254,784.19	0.00	0.00	31,836,888.49
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,807,490.03	0.00		2,108,256.84
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	988,129.12	0.00		988,129.12
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	953,295.83	0.00		1,014,440.72
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		1,328.15
5000-5999	Services and Other Operating Expenditures	1,615.15	0.00	0.00	3,185.02	0.00	0.00	0.00		4,800.17
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,615.15	0.00	0.00	3,664,248.87	0.00	3,748,914.98	0.00	0.00	4,116,955.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	10,094.07	0.00	0.00	0.00		10,094.07
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	10,094.07	0.00	0.00	0.00	0.00	10,094.07
	TOTAL BEFORE OBJECT 8980	1,615.15	0.00	0.00	376,518.94	0.00	3,748,914.98	0.00	0.00	4,127,049.07
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									582,867.00
	TOTAL COSTS									3,544,182.07

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)											
1000-1999	Certificated Salaries	272,426.12	0.00	0.00	0.00	686,835.21	2,095,467.77	6,406,193.23			9,460,922.33
2000-2999	Classified Salaries	1,845,761.81	0.00	0.00	0.00	473,546.02	1,171,853.94	1,312,380.86			4,803,542.63
3000-3999	Employee Benefits	823,550.07	0.00	0.00	0.00	444,809.77	1,165,321.20	2,183,065.46			4,616,746.50
4000-4999	Books and Supplies	212,413.78	0.00	0.00	0.00	0.00	15,854.43	7,050.26			235,318.47
5000-5999	Services and Other Operating Expenditures	289,253.64	0.00	0.00	0.00	0.00	88,507.47	2,592,681.40			2,970,442.51
6000-6999	Capital Outlay	17,840.01	0.00	0.00	0.00	0.00	0.00	0.00			17,840.01
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	3,461,245.43	0.00	0.00	0.00	1,605,191.00	4,537,004.81	12,501,371.21		0.00	22,104,812.45
7310	Transfers of Indirect Costs	214.00	0.00	0.00	0.00	0.00	0.00	4,498.00			4,712.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
PCRA	Program Cost Report Allocations	5,600,314.97	0.00	0.00	0.00	0.00	0.00	4,498.00			5,600,314.97
	Total Indirect Costs and PCR Allocations	5,600,528.97	0.00	0.00	0.00	0.00	0.00	4,498.00		0.00	5,605,026.97
	TOTAL BEFORE OBJECT 8980	9,061,774.40	0.00	0.00	0.00	1,605,191.00	4,537,004.81	12,505,869.21		0.00	27,709,839.42
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										582,867.00
	TOTAL COSTS										28,292,706.42
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	40,911.12	0.00	0.00	0.00	0.00	0.00	0.00			40,911.12
2000-2999	Classified Salaries	213,712.25	0.00	0.00	0.00	0.00	0.00	0.00			213,712.25
3000-3999	Employee Benefits	93,690.02	0.00	0.00	0.00	5,677.74	12,794.02	38,421.10			150,582.88
4000-4999	Books and Supplies	11,383.07	0.00	0.00	0.00	0.00	0.00	0.00			11,383.07
5000-5999	Services and Other Operating Expenditures	12,734.71	0.00	0.00	0.00	0.00	0.00	2,662.45			15,397.16
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	372,431.17	0.00	0.00	0.00	5,677.74	12,794.02	41,083.55		0.00	431,986.48
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	372,431.17	0.00	0.00	0.00	5,677.74	12,794.02	41,083.55		0.00	431,986.48
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										4,159,327.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										582,867.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										6,575,014.05
	TOTAL COSTS										11,749,194.53

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2007-08 Expenditures		A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2007-08 Report SEMA, 2007-08 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		27,716,954.81	10,579,692.77
2. Enter audit adjustments of 2007-08 special education expenditures from SACS2009ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62 resources 0000-2999 & 6000-9999, Object 9793)			
3. Enter restatements of 2008-09 special education beginning fund balances from SACS2009ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62 resources 0000-2999 & 6000-9999, Object 9795)			
4. Enter any other adjustments, not included in Line 1 (explain below)			
5. 2007-08 Expenditures, Adjusted for 2008-09 MOE Calculation (Sum lines 1 through 4)		27,716,954.81	10,579,692.77
C. Unduplicated Pupil Count			
1. Enter the unduplicated pupil count reported in 2007-08 Report SEMA, 2007-08 Expenditures by LEA (LE-CY) worksheet		2,417.00	
2. Enter any adjustments not included in Line C1 (explain below)			
3. 2007-08 Unduplicated Pupil Count, Adjusted for 2008-09 MOE Calculation (Line C1 plus Line C2)		2,417.00	

SELPA: North Coastal (PP)

This form is used to check MOE for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2008-09 Expenditures by LEA (LE-CY) and the 2007-08 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

TEST 1

	Column A	Column B	Column C
	Actual Expenditures FY 2008-09 (LE-CY Worksheet)	Actual Expenditures FY 2007-08 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES TEST			
1. Total special education expenditures	31,836,888.49		
2. Less: Expenditures paid from federal sources	3,544,182.07		
3. Expenditures paid from state and local sources	28,292,706.42	27,716,954.81	575,751.61
4. Special education unduplicated pupil count	2,398	2,417	
5. Per capita state and local expenditures (A3/A4)	11,798.46	11,467.50	330.96
6. Expenditures from local sources	11,749,194.53	10,579,692.77	
7. Per capita local expenditures (A6/A4)	4,899.58	4,377.20	

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's state and local expenditures), the MOE requirement is met; no further calculation is needed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Section B must be completed.

B. LOCAL EXPENDITURES TEST

If MOE was not met in Test 1A and this Local Expenditures Test applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" test last year using local expenditures was met (whether or not the test using combined state and local expenditures was also met); otherwise, complete B2. If this test does not apply, click the button on Line B3, and then go to Test 2.

Click on the button that applies:

	FY 2008-09	FY 2007-08	Difference
<input type="checkbox"/> 1. Last year's local expenditures met MOE requirement:			
a. Local expenditures (Line A6)			
b. Per capita local expenditures (Line A7)			
	FY 2008-09	Base	Difference
<input type="checkbox"/> 2. Last year's local expenditures did not meet MOE requirement. Enter in the second column, Base, the special education expenditures paid from local funds and the per capita local expenditures, for the most recent fiscal year when MOE actual vs. actual test based on local expenditures was met:			
a. Local expenditures (Line A6 for 2008-09)			
b. Per capita local expenditures (Line A7 for 2008-09)			

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

If both differences are negative, Test 2 must be completed.

☐ 3. Local Expenditures Test does not apply or is not being used.

SELPA: North Coastal (PP)

TEST 2

	<u>State and Local</u>	<u>Local Only</u>
Excess of prior year's expenditures over current year's expenditures, if MOE is not met in Test 1: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only)	<u>0.00</u>	<u>0.00</u>

Less: Up to 50% of increase in IDEIA Part B funding in current year compared with prior year.
(This option of using up to 50% of increase in IDEIA grant to reduce the level of local expenditures is available only if the LEA used/will use the freed up local funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount of expenditures the LEA may reduce under this exception [P.L. 108-446].):

Current year funding	<u> </u>	
Less: Prior year's funding	<u> </u>	
Increase in funding (if difference is positive)	<u>0.00</u>	
50% of increase in funding	<u>0.00</u>	
Enter portion used to reduce expenditures (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)	<u> </u>	<u> </u>
Excess of prior year's expenditures after the 50% allowance or portion thereof	<u>0.00</u>	<u>0.00</u>

If excess is zero or less in the State and Local column or, if applicable, the Local Only column, MOE is met; no further calculation is needed.

If excess is positive in the State and Local column and, if applicable, in the Local Only column, MOE is not met and Test 3 must be completed.

SELPA: North Coastal (PP)

TEST 3

If Test 2 still shows failure to meet the MOE requirement, the SELPA can determine if the reduction in current year expenditures, as determined from Tests 1 and 2, was due to any of the following events. Amounts associated with these will be offset against the reduction (either on combined state and local expenditures, or, if applicable, on local expenditures only) to determine if the reduction is exempt, in full or in part, due to these causes:

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

Calculation:

Excess of prior year's expenditures after 50% of increase in funding (per Test 2, if MOE is not met in Test 2)	<u>0.00</u>	<u>0.00</u>
Less: Exempt reductions	<u>0.00</u>	<u>0.00</u>
Net reduction of current year expenditures compared with prior year's expenditures (if zero or less in either column, MOE is met; if positive, MOE is not met)	<u>0.00</u>	<u>0.00</u>

Karen Huddleston
Contact Name

760-966-4075
Telephone Number

Title

khuddleston@oside.us
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Plus: ARRA 08-09 Expenditures (From LEA Exps Worksheet)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT											
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	258,595.00	0.00	0.00	0.00	1,336,281.00	2,075,744.00	12,370,052.00	0.00		16,040,672.00
2000-2999	Classified Salaries	1,673,163.00	0.00	0.00	0.00	460,725.00	1,227,083.00	2,417,719.00	0.00		5,778,690.00
3000-3999	Employee Benefits	798,524.00	0.00	0.00	0.00	536,296.00	1,270,457.00	3,429,517.00	0.00		6,034,794.00
4000-4999	Books and Supplies	274,720.00	0.00	0.00	0.00	12,250.00	18,710.00	51,700.00	0.00		357,380.00
5000-5999	Services and Other Operating Expenditures	283,688.00	0.00	0.00	0.00	3,036.00	35,500.00	2,483,297.00	0.00		2,805,621.00
6000-6999	Capital Outlay	48,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		48,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,336,690.00	0.00	0.00	0.00	2,348,588.00	4,627,494.00	20,752,285.00	0.00	0.00	31,065,057.00
7310	Transfers of Indirect Costs	242.00	0.00	0.00	0.00	14,819.00	0.00	7,062.00	0.00		22,123.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	242.00	0.00	0.00	0.00	14,819.00	0.00	7,062.00	0.00	0.00	22,123.00
	TOTAL COSTS	3,336,932.00	0.00	0.00	0.00	2,363,407.00	4,627,494.00	20,759,347.00	0.00	0.00	31,087,180.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)											
1000-1999	Certificated Salaries	258,595.00	0.00	0.00	0.00	706,228.00	2,075,744.00	6,890,012.00			9,930,579.00
2000-2999	Classified Salaries	1,673,163.00	0.00	0.00	0.00	460,725.00	1,227,083.00	1,436,311.00			4,797,282.00
3000-3999	Employee Benefits	798,524.00	0.00	0.00	0.00	471,718.00	1,270,457.00	2,304,681.00			4,845,380.00
4000-4999	Books and Supplies	274,720.00	0.00	0.00	0.00	0.00	18,710.00	51,700.00			345,130.00
5000-5999	Services and Other Operating Expenditures	281,126.00	0.00	0.00	0.00	0.00	35,500.00	2,483,297.00			2,799,923.00
6000-6999	Capital Outlay	48,000.00	0.00	0.00	0.00	0.00	0.00	0.00			48,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	3,334,128.00	0.00	0.00	0.00	1,638,671.00	4,627,494.00	13,166,001.00	0.00	0.00	22,766,294.00
7310	Transfers of Indirect Costs	242.00	0.00	0.00	0.00	0.00	0.00	7,062.00			7,304.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	242.00	0.00	0.00	0.00	0.00	0.00	7,062.00		0.00	7,304.00
	TOTAL BEFORE OBJECT 8980	3,334,370.00	0.00	0.00	0.00	1,638,671.00	4,627,494.00	13,173,063.00		0.00	22,773,598.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										
	TOTAL COSTS										
											724,842.00
											23,498,440.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Plus: ARRA 08-09 Expenditures (From LEA Exps Worksheet)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 02, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	8,900.00	0.00	0.00	0.00	0.00	0.00	0.00			8,900.00
2000-2999	Classified Salaries	305,174.00	0.00	0.00	0.00	0.00	0.00	0.00			305,174.00
3000-3999	Employee Benefits	126,920.00	0.00	0.00	0.00	0.00	0.00	0.00			126,920.00
4000-4999	Books and Supplies	37,000.00	0.00	0.00	0.00	0.00	0.00	0.00			37,000.00
5000-5999	Services and Other Operating Expenditures	17,450.00	0.00	0.00	0.00	0.00	0.00	0.00			17,450.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	495,444.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	495,444.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	495,444.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	495,444.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)										
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals: resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)										
	TOTAL COSTS										
											8,472,740.00
											13,308,340.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 6001)	Regionalized Services (Goal 6050)	Regionalized Program Specialist (Goal 6060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
UNDULICATED PUPIL COUNT											
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	272,426.12	0.00	0.00	0.00	987,602.02	2,095,467.77	8,213,683.26	0.00		11,569,179.17
2000-2999	Certificated Salaries	1,845,761.81	0.00	0.00	0.00	473,546.02	1,171,853.94	2,300,509.98	0.00		5,791,671.75
3000-3999	Employee Benefits	823,550.07	0.00	0.00	0.00	505,954.66	1,165,321.20	3,136,361.29	0.00		5,631,187.22
4000-4999	Books and Supplies	212,413.78	0.00	0.00	0.00	1,328.15	15,854.43	7,050.26	0.00		236,646.62
5000-5999	Services and Other Operating Expenditures	290,868.79	0.00	0.00	0.00	3,185.02	88,507.47	2,592,681.40	0.00		2,975,242.68
6000-6999	Capital Outlay	17,840.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00		17,840.01
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,462,860.58	0.00	0.00	0.00	1,971,615.87	4,537,004.81	16,250,286.19	0.00	0.00	26,221,767.45
7310	Transfers of Indirect Costs	214.00	0.00	0.00	0.00	10,094.07	0.00	4,498.00	0.00		14,806.07
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	5,600,314.97									5,600,314.97
	Total Indirect Costs	5,600,314.97									5,600,314.97
TOTAL COSTS											
		3,463,074.58	0.00	0.00	0.00	10,094.07	4,537,004.81	16,254,784.19	0.00	0.00	26,226,573.52
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	300,766.81	0.00	1,807,490.03	0.00		2,108,256.84
2000-2999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	988,129.12	0.00		988,129.12
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	61,144.89	0.00	953,295.83	0.00		1,014,440.72
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,328.15	0.00	0.00	0.00		1,328.15
5000-5999	Services and Other Operating Expenditures	1,615.15	0.00	0.00	0.00	3,185.02	0.00	0.00	0.00		4,800.17
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,615.15	0.00	0.00	0.00	366,424.87	0.00	3,748,914.98	0.00	0.00	4,116,955.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	10,094.07	0.00	0.00	0.00		10,094.07
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	10,094.07	0.00	0.00	0.00	0.00	10,094.07
	TOTAL BEFORE OBJECT 8980	1,615.15	0.00	0.00	0.00	376,518.94	0.00	3,748,914.98	0.00	0.00	4,127,049.07
Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385; all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)											
8980											
TOTAL COSTS											
											582,867.00
											3,544,182.07

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	272,426.12	0.00	0.00	0.00	686,835.21	2,095,467.77	6,406,193.23			9,460,922.33
2000-2999	Classified Salaries	1,845,761.81	0.00	0.00	0.00	473,546.02	1,171,853.94	1,312,380.86			4,803,542.63
3000-3999	Employee Benefits	823,550.07	0.00	0.00	0.00	444,809.77	1,165,321.20	2,183,065.46			4,616,746.50
4000-4999	Books and Supplies	212,413.78	0.00	0.00	0.00	0.00	15,854.43	7,050.26			235,318.47
5000-5999	Services and Other Operating Expenditures	289,253.64	0.00	0.00	0.00	0.00	88,507.47	2,592,681.40			2,970,442.51
6000-6999	Capital Outlay	17,840.01	0.00	0.00	0.00	0.00	0.00	0.00			17,840.01
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	3,461,245.43	0.00	0.00	0.00	1,605,191.00	4,537,004.81	12,501,371.21		0.00	22,104,812.45
7310	Transfers of Indirect Costs	214.00	0.00	0.00	0.00	0.00	0.00	4,498.00			4,712.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
PCRA	Program Cost Report Allocations (non-add)	5,600,314.97									5,600,314.97
	Total Indirect Costs	214.00	0.00	0.00	0.00	0.00	0.00	4,498.00		0.00	4,712.00
8980	TOTAL BEFORE OBJECT 8980	3,461,459.43	0.00	0.00	0.00	1,605,191.00	4,537,004.81	12,505,869.21		0.00	22,109,524.45
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
	TOTAL COSTS										582,867.00
											22,692,391.45
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	40,911.12	0.00	0.00	0.00	0.00	0.00	0.00			40,911.12
2000-2999	Classified Salaries	213,712.25	0.00	0.00	0.00	0.00	0.00	0.00			213,712.25
3000-3999	Employee Benefits	93,690.02	0.00	0.00	0.00	5,677.74	12,794.02	38,421.10			150,582.88
4000-4999	Books and Supplies	11,383.07	0.00	0.00	0.00	0.00	0.00	0.00			11,383.07
5000-5999	Services and Other Operating Expenditures	12,734.71	0.00	0.00	0.00	0.00	0.00	2,662.45			15,397.16
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	372,431.17	0.00	0.00	0.00	5,677.74	12,794.02	41,083.55		0.00	431,986.48
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)	372,431.17	0.00	0.00	0.00	5,677.74	12,794.02	41,083.55		0.00	431,986.48
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										
	TOTAL COSTS										6,575,014.05
											11,749,194.53

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: North Coastal (PP)

This form is used to check MOE for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2009-10 Budget by LEA (LB-B) and the 2008-09 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

TEST 1

	Column A	Column B	Column C
	Budgeted Amounts FY 2009-10 (LB-B Worksheet)	Actual Expenditures FY 2008-09 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES TEST			
1. Total special education expenditures	31,087,180.00	26,236,573.52	
2. Less: Expenditures paid from federal sources	7,588,740.00	3,544,182.07	
3. Expenditures paid from state and local sources	23,498,440.00	22,692,391.45	806,048.55
4. Special education unduplicated pupil count	2,398	2,398	
5. Per capita state and local expenditures (A3/A4)	9,799.18	9,463.05	336.13
6. Expenditures paid from local sources	13,308,340.00	11,749,194.53	
7. Per capita local expenditures (A6/A4)	5,549.77	4,899.58	

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budget from combined state and local funds is greater than prior year's combined state and local expenditures), the MOE requirement is met; no further calculation is needed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Section B must be completed.

B. LOCAL EXPENDITURES TEST

If MOE was not met in Test 1A and this Local Expenditures Test applies, complete either B1 or B2, but not both. Complete B1 if the MOE "budget vs. actual" test last year using local expenditures was met (whether or not the test using combined state and local expenditures was also met); otherwise, complete B2. If this test does not apply, click the button on Line B3, and then go to Test 2.

Click on the button that applies:

	Budget FY 2009-10	Actual FY 2008-09	Difference
<input type="checkbox"/> 1. Last year's local expenditures met MOE requirement:			
a. Local expenditures (Line A6)			
b. Per capita local expenditures (Line A7)			
	Budget FY 2009-10	Base	Difference
<input type="checkbox"/> 2. Last year's local expenditures did not meet MOE requirement. Enter in the second column, Base, the special education expenditures paid from local funds and the per capita local expenditures for the most recent fiscal year when MOE budget vs. actual test based on local expenditures was met:			
a. Local expenditures (Line A6 for 2009-10)			
b. Per capita local expenditures (Line A7 for 2009-10)			

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

☐ 3. Local Expenditures Test does not apply or is not being used.

SELPA: North Coastal (PP)

TEST 2

	<u>State and Local</u>	<u>Local Only</u>
Excess of prior year's expenditures over current year's budget, if MOE is not met in Test 1: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only)	<u>0.00</u>	<u>0.00</u>

Less: Up to 50% of increase in IDEIA Part B funding in current year compared with prior year.
(This option of using up to 50% of increase in IDEIA grant to reduce the level of local expenditures is available only if the LEA used/will use the freed up local funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount of expenditures the LEA may reduce under this exception [P.L. 108-446].):

Current year funding	<u> </u>	
Less: Prior year's funding	<u> </u>	
Increase in funding (if difference is positive)	<u>0.00</u>	
50% of increase in funding	<u>0.00</u>	
Enter portion used to reduce expenditures (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)	<u> </u>	<u> </u>
Excess of prior year's expenditures after the 50% allowance or portion thereof	<u>0.00</u>	<u>0.00</u>

If excess is zero or less in the State and Local column or, if applicable, the Local Only column, MOE is met; no further calculation is needed.

If excess is positive in the State and Local column and, if applicable, in the Local Only column, MOE is not met and Test 3 must be completed.

SELPA: North Coastal (PP)

TEST 3

If Test 2 still shows failure to meet the MOE requirement, the SELPA can determine if the reduction in budgeted expenditures, as determined from Tests 1 and 2, was due to any of the following events. Amounts associated with these will be offset against the budget reduction (either on combined state and local expenditures or, if applicable, on local expenditures only) to determine if the reduction is exempt, in full or in part, due to these causes:

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

Calculation:

Excess of prior year's expenditures after 50% of increase in funding (per Test 2, if MOE is not met in Test 2)	<u>0.00</u>	<u>0.00</u>
Less: Exempt reductions	<u>0.00</u>	<u>0.00</u>
Net reduction of budgeted expenditures compared with prior year's expenditures (If zero or less in either column, MOE is met; if positive, MOE is not met)	<u>0.00</u>	<u>0.00</u>

Karen Huddleston
Contact Name

760-966-4075
Telephone Number

Controller
Title

khuddleston@oside.us
E-mail Address

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	45.0	23.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	1,534.0	262.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	146.0	262.0
C. ENTER total number of miles driven to/from school	021/022	736,325.0	242,524.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, 7235, 7394, and 7397, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802 and 3902)	003/004	3,454,387.07	2,302,645.60
B. Books & Supplies (Objects 4200, 4300 and 4400)		322,014.24	201,030.71
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		2,206.02	1,470.67
2. Insurance (Objects 5400 and 5450)		0.00	0.00
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		65,662.69	45,063.50
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(212,961.94)	187.24
5. Other Services and Operating Expenditures (Objects 5100 and 5800) (Contracts for repairs should be charged to Object 5600)		22,945.99	13,410.67
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils		0.00	0.00
6. Communications (Object 5900)		10,407.95	6,938.64
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15 & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235 and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18 Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		26,760.01	17,840.01
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero.)			
E. Direct Support Costs	096/095	7,902.54	5,268.37
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400 and 6500)		3,699,324.57	2,593,855.41
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)	094/093		
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)		3,699,324.57	2,593,855.41
1. Additions	097/098		
2. Deductions		79,994.85	0.00
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	100/101	3,619,329.72	2,593,855.41
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		102,028.98	73,158.84
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)		3,721,358.70	2,667,014.25
K. Indirect Costs (Approved indirect cost rate of 2.84% times the sum of Line J minus Line D minus Line D1)			
L. Net Pupil Transportation Expense (Lines J and K)			

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		3,721,358.70	2,667,014.25
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C5		0.00	0.00
2. ENTER payments by another LEA, included in Schedule II, Line C5		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	0.00
2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, Line C5 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	3,721,358.70	2,667,014.25
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	5.054	10.997
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	2,425.918	10,179.444
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1 and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I and J2)	130/133	3,721,358.70	2,667,014.25
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	354,184.07	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Karen Huddleston

Title: Controller

Agency: Oceanside Unified School District

Phone Number/Ext: 760-966-4075

E-mail Address: khuddleston@oside.us

FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

37 73569 0000000
Form CAT

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ARRA Title I, Part A, Low Income and Neglected	Title I, Part A	Title I, Part A	Title I, Part A	Title I, Part A	Sp Ed Local Assistance	Sp Ed: ARRA IDEA Part B, Basic Local Assistance	Sp Ed Preschool
AWARD								
1. Prior Year Carryover	0.00	1,330,558.00	29,177.36	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	2,828,912.00	5,023,192.00	0.00	300,000.00	3,260,740.00	3,705,194.00	282,463.00	282,463.00
b. Transferability (NCLB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award								
(sum lines 2a, 2b, & 2c)								
3. Required Matching Funds/Other	2,828,912.00	5,023,192.00	0.00	300,000.00	3,260,740.00	3,705,194.00	282,463.00	282,463.00
4. Total Available Award	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(sum lines 1, 2d, & 3)								
REVENUES								
5. Revenue Deferred from Prior Year	0.00	314,609.50	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	1,273,010.00	3,010,192.00	29,177.36	75,000.00	2,445,555.00	742,119.00	211,388.25	211,388.25
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	1,273,010.00	3,324,801.50	29,177.36	75,000.00	2,445,555.00	742,119.00	211,388.25	211,388.25
EXPENDITURES								
9. Donor-Authorized Expenditures	0.00	5,608,962.02	29,177.36	0.00	3,260,740.00	0.00	282,463.00	282,463.00
10. Non Donor-Authorized Expenditures			0.00	0.00	489,790.13	0.00	93,076.07	93,076.07
11. Total Expenditures (lines 9 & 10)	0.00	5,608,962.02	29,177.36	0.00	3,750,530.13	0.00	375,539.07	375,539.07
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,273,010.00	(2,284,160.52)	0.00	75,000.00	(815,185.00)	742,119.00	(71,074.75)	(71,074.75)
a. Deferred Revenue	1,273,010.00	0.00	0.00	75,000.00	0.00	742,119.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	2,284,160.52	0.00	0.00	815,185.00	0.00	71,074.75	71,074.75
14. Unused Grant Award Calculation (line 4 minus line 9)	2,828,912.00	744,787.98	0.00	300,000.00	0.00	3,705,194.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	2,828,912.00	744,787.98	0.00	300,000.00	0.00	3,705,194.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	5,608,962.02	29,177.36	0.00	3,260,740.00	0.00	282,463.00	282,463.00

FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	Sp Ed: ARRA IDEA Part B, Preschool Grant	Sp Ed: ARRA IDEA Part B, Preschl Local Entitlement	Sp Ed: IDEA Preschl Sif Dev., Part B	Perkins 131	Title IV, Part A	Title II, Part A	Title II, Part A
FEDERAL CATALOG NUMBER	84.392	84.391	84.173A	84.048A	84.186	87.367	84.367
RESOURCE CODE	3319	3324	3345	3550	3710	4035	4036
REVENUE OBJECT	8182	8182	8285	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)					Safe & Drug Free	Teacher Quality	Adminstr Training
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	49,834.00	783,020.47	900.00
2. a. Current Year Award	120,868.00	218,496.00	979.00	164,663.00	79,728.00	1,038,119.00	0.00
b. Transferability (NCLB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.07	0.00	0.00	0.00	(8.00)
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	120,868.00	218,496.00	979.07	164,663.00	79,728.00	1,038,119.00	(8.00)
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award	120,868.00	218,496.00	979.07	164,663.00	129,562.00	1,821,139.47	892.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	892.00
6. Cash Received in Current Year	12,410.00	44,869.00	734.07	101,812.20	81,723.52	809,703.47	0.00
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	12,410.00	44,869.00	734.07	101,812.20	81,723.52	809,703.47	892.00
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	0.00	979.07	164,511.04	92,670.28	1,346,389.85	102.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00	979.07	164,511.04	92,670.28	1,346,389.85	102.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	12,410.00	44,869.00	(245.00)	(62,698.84)	(10,946.76)	(536,686.38)	790.00
a. Deferred Revenue	12,410.00	44,869.00	0.00	0.00	0.00	0.00	790.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	245.00	62,698.84	10,946.76	536,686.38	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	120,868.00	218,496.00	0.00	151.96	36,891.72	474,749.62	790.00
15. If Carryover is allowed, enter line 14 amount here	120,868.00	218,496.00	0.00	0.00	36,891.72	474,749.62	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	979.07	164,511.04	92,670.28	1,346,389.85	102.00

FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

37 73569 0000000
Form CAT

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title II, Part D 84.318 4045 8290 EETT	Title V, Part A 84.298A 4110 8290 Innovative Ed	Title III, Immigrant Education Prog 84.365 4201 8290 Immigrant Ed	Title III, Limited Eng Proficient Prog 84.365 4203 8290 LEO	ARRA, Title X, Educ for Homeless Children 84.387A 5635 8290	School-Based Student Drug Testing 84.011 5810406 8290	Migrant Education 84.011 9015 8285 Mig Ed Regular
AWARD							
1. Prior Year Carryover	7,770.00	12,474.99	43,125.60	325,410.73	0.00	68,355.82	0.00
2. a. Current Year Award	46,435.00	17,180.00	0.00	538,745.00	14,450.00	0.00	232,784.00
b. Transferability (NCLB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	46,435.00	17,180.00	0.00	538,745.00	14,450.00	0.00	232,784.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	54,205.00	29,654.99	43,125.60	864,155.73	14,450.00	68,355.82	232,784.00
REVENUES							
5. Revenue Deferred from Prior Year	34,952.01	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	7,770.00	29,654.99	43,125.60	756,406.73	0.00	36,236.07	130,929.90
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	42,722.01	29,654.99	43,125.60	756,406.73	0.00	36,236.07	130,929.90
EXPENDITURES							
9. Donor-Authorized Expenditures	49,017.98	14,376.95	43,125.60	401,849.52	0.00	36,096.07	224,511.25
10. Non Donor-Authorized Expenditures	0.00	0.00	0.40	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	49,017.98	14,376.95	43,126.00	401,849.52	0.00	36,096.07	224,511.25
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(6,295.97)	15,278.04	0.00	354,557.21	0.00	140.00	(93,581.35)
a. Deferred Revenue	0.00	15,278.04	0.00	354,557.21	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	140.00	0.00
c. Accounts Receivable	6,295.97	0.00	0.00	0.00	0.00	0.00	93,581.35
14. Unused Grant Award Calculation (line 4 minus line 9)	5,187.02	15,278.04	0.00	462,306.21	14,450.00	32,259.75	8,272.75
15. If Carryover is allowed, enter line 14 amount here	5,187.02	15,278.04	0.00	462,306.21	14,450.00	0.00	8,272.75
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	49,017.98	14,376.95	43,125.60	401,849.52	0.00	36,096.07	224,511.25

FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Migrant Education 84.011 9015 - 8 8285 Mig Ed Reg PY-8	Perkins 132 84.048 9045 8285	Adult Ed English Lit & Civics 84.002A 1100-3926 8290	Child Dev: Quality Improvement 93.575 1206-5035000 8290	Child Dev: Child Care Initiative 93.575 1206-5035421 8290 Infant/Toddler	Child Nutri: ARRA Equipment Assistance 10.579 1300-5315 8290	TOTAL
AWARD							
1. Prior Year Carryover	1,377.90	0.00	0.00	0.00	0.00	0.00	2,652,004.87
2. a. Current Year Award	0.00	24,019.00	94,247.00	3,506.00	3,144.00	56,345.00	18,054,209.00
b. Transferability (NCLB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	(0.38)	0.00	0.00	0.00	(8.31)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	24,019.00	94,246.62	3,506.00	3,144.00	56,345.00	18,054,200.69
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	1,377.90	24,019.00	94,246.62	3,506.00	3,144.00	56,345.00	20,706,205.56
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	350,453.51
6. Cash Received in Current Year	1,377.90	18,248.05	51,795.00	3,506.00	0.00	0.00	9,916,744.11
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	1,377.90	18,248.05	51,795.00	3,506.00	0.00	0.00	10,267,197.62
EXPENDITURES							
9. Donor-Authorized Expenditures	1,377.90	24,019.00	94,229.84	3,506.00	3,144.00	0.00	11,681,248.73
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	582,866.60
11. Total Expenditures (lines 9 & 10)	1,377.90	24,019.00	94,229.84	3,506.00	3,144.00	0.00	12,264,115.33
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(5,770.95)	(42,434.84)	0.00	(3,144.00)	0.00	(1,414,051.11)
a. Deferred Revenue	0.00	0.00	0.00	0.00	0.00	0.00	2,518,033.25
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	140.00
c. Accounts Receivable	0.00	5,770.95	42,434.84	0.00	3,144.00	0.00	3,932,224.36
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	16.78	0.00	0.00	56,345.00	9,024,956.83
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	56,345.00	8,991,738.34
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,377.90	24,019.00	94,229.84	3,506.00	3,144.00	0.00	11,681,248.73

STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	Emergency Repair Prog - Williams Case	Paraprofessional Teacher Training	Paraprofessional Teacher Training	National Board Certif Teacher Incentive Grant	National Board Certif Teacher Incentive Grant	Special Education Workability	Special Education Low Incidence
RESOURCE CODE	6225	6263	962	6267	917	6520	6530
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)				NBCT	NBCT		
AWARD							
1. a. Prior Year Carryover	0.00	31,691.88	0.00	6,728.76	0.00	1,268.61	0.00
b. Restr Bal Transfers (Obj 8997)	0.00	(31,691.88)	31,691.88	(6,728.76)	6,728.76		
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)							
2. a. Current Year Award	0.00	0.00	31,691.88	0.00	6,728.76	1,268.61	0.00
b. Block Grant Transfers (Obj 8995)	245,940.00	18,323.37	0.00	45,000.00	0.00	161,596.00	4,246.00
c. Cat Flex Transfers (Obj 8998)		(2,135.00)	2,135.00	(3,035.96)	3,035.96		
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	245,940.00	16,188.37	2,135.00	41,964.04	3,035.96	161,596.00	4,246.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	245,940.00	16,188.37	33,826.88	41,964.04	9,764.72	162,864.61	4,246.00
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	245,940.00	16,188.37	33,826.88	41,964.04	9,764.72	106,804.61	2,761.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	245,940.00	16,188.37	33,826.88	41,964.04	9,764.72	106,804.61	2,761.00
EXPENDITURES							
9. Donor-Authorized Expenditures	245,940.00	16,188.37	0.00	41,964.04	0.00	162,864.61	4,246.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	3,336.00	0.00
11. Total Expenditures (lines 9 & 10)	245,940.00	16,188.37	0.00	41,964.04	0.00	166,200.61	4,246.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00		0.00	0.00	0.00	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	33,826.88	0.00	9,764.72	(56,060.00)	(1,485.00)
a. Deferred Revenue	0.00	0.00	33,826.88	0.00	9,764.72	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	56,060.00	1,485.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	33,826.88	0.00	9,764.72	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	33,826.88	0.00	9,764.72	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	245,940.00	16,188.37	0.00	41,964.04	0.00	162,864.61	4,246.00

STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	Special Education Staff Development	Tobacco-Use Prevention Educ	Agriculture Voc Education	Calif Instructional School Gardens	Calif Instructional School Gardens	California Partnership Academies	Calif Partnership Academies Supplement
RESOURCE CODE	6535	6660	7010	7026	955	7220	7220403
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		TUPE		School Gardens	School Gardens		Health Academy
AWARD							
1. a. Prior Year Carryover	0.00	0.00	0.00	31,464.45	0.00	12,216.56	0.00
b. Restr Bal Transfers (Obj 8997)				(26,964.45)	26,964.45		
c. Adjusted Prior Year Carryover							
(sum lines 1a & 1b)	0.00	0.00	0.00	4,500.00	26,964.45	12,216.56	0.00
2. a. Current Year Award	7,754.00	23,057.00	5,754.00	0.00	0.00	71,458.20	1,280.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments				(4,500.00)	(4,193.73)		
e. Adj Curr Yr Award							
(sum lines 2a through 2d)	7,754.00	23,057.00	5,754.00	(4,500.00)	(4,193.73)	71,458.20	1,280.00
3. Required Matching Funds/Other							
4. Total Available Award	7,754.00	23,057.00	5,754.00	0.00	22,770.72	83,674.76	1,280.00
(sum lines 1c, 2e, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year	0.00	63,351.13	527.95	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	5,065.69	(4,905.00)	4,794.00	0.00	22,770.72	52,716.56	640.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	5,065.69	58,446.13	5,321.95	0.00	22,770.72	52,716.56	640.00
EXPENDITURES							
9. Donor-Authorized Expenditures	7,754.00	23,057.00	5,754.00	0.00	22,770.72	69,007.99	1,280.00
10. Non Donor-Authorized Expenditures	0.00	5,085.86	254.13	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	7,754.00	28,142.86	6,008.13	0.00	22,770.72	69,007.99	1,280.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00		0.00	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,688.31)	35,389.13	(432.05)	0.00	0.00	(16,291.43)	(640.00)
a. Deferred Revenue	0.00	35,389.13	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	2,688.31	0.00	432.05	0.00	0.00	16,291.43	640.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	14,666.77	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	13,386.77	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,754.00	23,057.00	5,754.00	0.00	22,770.72	69,007.99	1,280.00

STATE PROGRAM NAME	State Preschool	TOTAL
RESOURCE CODE	1206-6055	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. a. Prior Year Carryover	0.00	83,370.26
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adjusted Prior Year Carryover		
(sum lines 1a & 1b)	0.00	83,370.26
2. a. Current Year Award	1,307,526.00	1,891,934.57
b. Block Grant Transfers (Obj 8995)		0.00
c. Cat Flex Transfers (Obj 8998)		(4,193.73)
d. Other Adjustments	(190,704.51)	(195,204.51)
e. Adj Curr Yr Award		
(sum lines 2a through 2d)	1,116,821.49	1,692,536.33
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1c, 2e, & 3)	1,116,821.49	1,775,906.59
REVENUES		
5. Revenue Deferred from Prior Year	0.00	63,879.08
6. Cash Received in Current Year	1,194,749.91	1,733,081.50
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	1,194,749.91	1,796,960.58
EXPENDITURES		
9. Donor-Authorized Expenditures	986,894.77	1,587,721.50
10. Non Donor-Authorized Expenditures	0.00	8,675.99
11. Total Expenditures (lines 9 & 10)	986,894.77	1,596,397.49
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	207,855.14	209,239.08
a. Deferred Revenue	207,855.14	286,835.87
b. Accounts Payable	0.00	0.00
c. Accounts Receivable	0.00	77,596.79
14. Unused Grant Award Calculation (line 4 minus line 9)	129,926.72	188,185.09
15. If Carryover is allowed, enter line 14 amount here	0.00	56,978.37
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	986,894.77	1,587,721.50

LOCAL PROGRAM NAME	Career Tech Ed Community Collab Project	Career Tech Ed Community Collab Project PY 9	Charger Grant - Foussat	Advanced Placement Consort Proj	The West Foundation Grant	Sprint Ahead for Education Grant	First Five - Prop 10
RESOURCE CODE	9010402-9	9010402	9010413	9010414	9010423	9010424	9010427
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover	0.00	0.00	9,986.86	0.00	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover							
(sum lines 1a & 1b)	0.00	0.00	9,986.86	0.00	0.00	0.00	0.00
2. a. Current Year Award	86,631.00	60,000.00	0.00	8,000.00	300,000.00	5,000.00	462,260.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	86,631.00	60,000.00	0.00	8,000.00	300,000.00	5,000.00	462,260.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1c, 2c, & 3)	86,631.00	60,000.00	9,986.86	8,000.00	300,000.00	5,000.00	462,260.00
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	9,986.86	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	28,518.26	0.00	0.00	8,000.00	300,000.00	5,000.00	328,232.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	28,518.26	0.00	9,986.86	8,000.00	300,000.00	5,000.00	328,232.00
EXPENDITURES							
9. Donor-Authorized Expenditures	28,861.52	0.00	7,880.69	8,000.00	126,798.16	5,000.00	462,259.62
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	28,861.52	0.00	7,880.69	8,000.00	126,798.16	5,000.00	462,259.62
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(343.26)	0.00	2,106.17	0.00	173,201.84	0.00	(134,027.62)
a. Deferred Revenue	0.00	0.00	2,106.17	0.00	173,201.84	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	343.26	0.00	0.00	0.00	0.00	0.00	134,027.62
14. Unused Grant Award Calculation (line 4 minus line 9)	57,769.48	60,000.00	2,106.17	0.00	173,201.84	0.00	0.38
15. If Carryover is allowed, enter line 14 amount here	57,769.48	60,000.00	2,106.17	0.00	173,201.84	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	28,861.52	0.00	7,880.69	8,000.00	126,798.16	5,000.00	462,259.62

LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORIES SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	First Five - Prop 10	Oceanside Teacher Trng Program	San Diego Foundation-COX Kids	Math Tch'r Partnership Pilot Program - OHS	SD Chargers Charities Grant - Mission Elem	El Camino Girl's Conference	RGK Foundation - Stuart Mesa
RESOURCE CODE	9010427	9010429	9010432	9010433	9010434	9010435	9010436
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	PY 9	OTIP					
AWARD							
1. a. Prior Year Carryover		320.08	0.00	925.45	5,339.11	2,987.53	3,274.96
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	320.08	0.00	925.45	5,339.11	2,987.53	3,274.96
2. a. Current Year Award		0.00	3,379.00	0.00	0.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	28,869.13	0.00	3,379.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	28,869.13	320.08	3,379.00	925.45	5,339.11	2,987.53	3,274.96
REVENUES							
5. Revenue Deferred from Prior Year	214,579.00	320.08	0.00	925.45	5,339.11	2,987.53	3,274.96
6. Cash Received in Current Year	0.00	0.00	3,378.45	(0.45)	0.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	214,579.00	320.08	3,378.45	925.00	5,339.11	2,987.53	3,274.96
EXPENDITURES							
9. Donor-Authorized Expenditures							
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	28,869.13	0.00	3,378.45	925.00	0.00	1,183.05	3,274.96
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.01	0.00	0.00	0.00	0.04
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	185,709.87	320.08	3,378.46	925.00	0.00	1,183.05	3,275.00
a. Deferred Revenue	185,709.87	320.08					
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable		0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	320.08	0.55	0.45	5,339.11	1,804.48	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	5,339.11	1,804.48	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	28,869.13	0.00	3,378.45	925.00	0.00	1,183.05	3,274.96

LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	San Diego Foundation - Jefferson MS	Girard Foundation - OHS 2007-08	Girard Foundation - OHS 2008-09	Girard Foundation - OHS 2009-10	San Diego AG in the Classroom	The Guadalupe Fund - San Luis Rey	Lowe's Charitable Fndtn Grant - Palmquist
RESOURCE CODE	9010436	9010436	9010436	9010436	9010438	9010439	9010446
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)					S. O'side Elem		
AWARD							
1. a. Prior Year Carryover	6.25	18,801.30	38,546.00	0.00	0.00	4,350.83	1,912.39
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	6.25	18,801.30	38,546.00	0.00	0.00	4,350.83	1,912.39
2. a. Current Year Award	0.00	0.00	0.00	37,908.00	725.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	37,908.00	725.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	6.25	18,801.30	38,546.00	37,908.00	725.00	4,350.83	1,912.39
REVENUES							
5. Revenue Deferred from Prior Year	6.25	18,801.30	38,546.00	0.00	0.00	4,350.83	1,912.39
6. Cash Received in Current Year	0.00	0.00	0.00	37,908.00	725.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	6.25	18,801.30	38,546.00	37,908.00	725.00	4,350.83	1,912.39
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	18,801.30	25,164.09	0.00	649.44	1,476.59	1,780.60
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	0.00	18,801.30	25,164.09	0.00	649.44	1,476.59	1,780.60
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	6.25	0.00	13,381.91	37,908.00	75.56	2,874.24	131.79
a. Deferred Revenue	6.25	0.00	13,381.91	37,908.00	75.56	2,874.24	131.79
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	6.25	0.00	13,381.91	37,908.00	75.56	2,874.24	131.79
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	18,801.30	25,164.09	0.00	649.44	1,476.59	1,780.60

LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Tackling Alcohol Together 9010447 8590 OSHS	AVID Collaborative - Phase Three 9010451 8699	Community Dev Block Grant 9010464 8699 Jefferson MS	ROP 9025 8677	California Ed Tech K-12 Voucher Program 9026 8699	After School Education and Safety - Cohort 1 9065000 8677 ASES 7 (12)	After School Education and Safety - Cohort 5 9065415 8677 ASES 7 (3G)
AWARD							
1. a. Prior Year Carryover	695.55	10,167.51	696.00	169,775.63	0.00	57,568.32	10,976.95
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	695.55	10,167.51	696.00	169,775.63	0.00	57,568.32	10,976.95
2. a. Current Year Award	0.00	0.00	0.00	1,346,161.00	286,504.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	1,346,161.00	286,504.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	695.55	10,167.51	696.00	1,515,936.63	286,504.00	57,568.32	10,976.95
REVENUES							
5. Revenue Deferred from Prior Year	695.55	0.00	696.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year (5.78)		10,167.51	0.00	1,231,131.56	0.00	57,568.32	10,976.95
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	689.77	10,167.51	696.00	1,231,131.56	0.00	57,568.32	10,976.95
EXPENDITURES							
9. Donor-Authorized Expenditures	689.77	4,153.86	696.00	1,399,866.52	254,310.29	0.00	260.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	689.77	4,153.86	696.00	1,399,866.52	254,310.29	0.00	260.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	6,013.65	0.00	(168,734.96)	(254,310.29)	57,568.32	10,716.95
a. Deferred Revenue	0.00	6,013.65	0.00	0.00	0.00	57,568.32	10,716.95
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	168,734.96	254,310.29	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	5.78	6,013.65	0.00	116,070.11	32,193.71	57,568.32	10,716.95
15. If Carryover is allowed, enter line 14 amount here	0.00	6,013.65	0.00	116,070.11	32,193.71	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	689.77	4,153.86	696.00	1,399,866.52	254,310.29	0.00	260.00

LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORIES SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	After School Education and Safety - Cohort 2	After School Education and Safety - Cohort 5	After School Education and Safety - Cohort 6	After School Education and Safety - Cohort 6	21st Century CLC - Cohort 3	21st Century CLC - Cohort 2	21st Century CLC - Cohort 5
RESOURCE CODE	9065416	9065428	9065000	9065000	9068411	9068412	9068000
REVENUE OBJECT	8677	8677	8677	8677	8285	8285	8285
LOCAL DESCRIPTION (if any)	ASES 7 (20)	ASES 7 (2D)	ASES 8 (EZ)	ASES (EZ)	PY 6	PY 6	ASSETS (5C)
AWARD							
1. a. Prior Year Carryover	50,552.46	5,953.50	1,355.56	0.00	134,942.05	12,664.05	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover							
(sum lines 1a & 1b)	50,552.46	5,953.50	1,355.56	0.00	134,942.05	12,664.05	0.00
2. a. Current Year Award	0.00	0.00	0.00	1,740,142.30		10.00	201,600.00
b. Other Adjustments							
c. Adj Curr Yr Award	0.00	0.00	0.00	1,740,142.30	0.00	10.00	201,600.00
(sum lines 2a & 2b)							
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1c, 2c, & 3)	50,552.46	5,953.50	1,355.56	1,740,142.30	134,942.05	12,674.05	201,600.00
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	134,942.05	12,644.05	0.00
6. Cash Received in Current Year	50,552.46	5,953.50	1,355.56	1,566,128.08	0.00	0.00	151,200.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	50,552.46	5,953.50	1,355.56	1,566,128.08	134,942.05	12,644.05	151,200.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,188.38	0.00	0.00	1,595,511.96	12,750.00	0.00	168,996.85
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	1,188.38	0.00	0.00	1,595,511.96	12,750.00	0.00	168,996.85
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	49,364.08	5,953.50	1,355.56	(29,383.88)	122,192.05	12,644.05	(17,796.85)
a. Deferred Revenue	49,364.08	5,953.50	1,355.56	0.00	122,192.05	12,644.05	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	29,383.88	0.00	0.00	17,766.85
14. Unused Grant Award Calculation (line 4 minus line 9)	49,364.08	5,953.50	1,355.56	144,630.34	122,192.05	12,674.05	32,603.15
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	32,633.15
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,188.38	0.00	0.00	1,595,511.96	12,750.00	0.00	168,966.85

LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

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LOCAL PROGRAM NAME	21st Century CLC - Cohort 5	TOTAL
RESOURCE CODE	9068000	
REVENUE OBJECT	8285	
LOCAL DESCRIPTION (if any)	ASSETS (5A)	
AWARD		
1. a. Prior Year Carryover	0.00	541,798.34
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj Prior Year Carryover		
(sum lines 1a & 1b)	0.00	541,798.34
2. a. Current Year Award	100,800.00	4,639,110.30
b. Other Adjustments		28,879.13
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	100,800.00	4,667,989.43
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1c, 2c, & 3)	100,800.00	5,209,787.77
REVENUES		
5. Revenue Deferred from Prior Year	0.00	450,007.41
6. Cash Received in Current Year	75,600.00	3,872,389.42
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	75,600.00	4,322,396.83
EXPENDITURES		
9. Donor-Authorized Expenditures	87,754.80	4,250,481.03
10. Non Donor-Authorized Expenditures	0.00	0.05
11. Total Expenditures (lines 9 & 10)	87,754.80	4,250,481.08
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(12,154.80)	71,915.80
a. Deferred Revenue	0.00	688,667.46
b. Accounts Payable	0.00	0.00
c. Accounts Receivable	12,154.80	616,721.66
14. Unused Grant Award Calculation (line 4 minus line 9)	13,045.20	959,306.74
15. If Carryover is allowed, enter line 14 amount here	13,045.20	554,548.40
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	87,754.80	4,250,451.03

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	ARRA: State Fiscal	TOTAL
FEDERAL CATALOG NUMBER	84.394	
RESOURCE CODE	3200	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	0.00	0.00
2. a. Current Year Award	7,157,888.00	7,157,888.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,157,888.00	7,157,888.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	7,157,888.00	7,157,888.00
REVENUES		
5. Cash Received in Current Year	5,269,834.00	5,269,834.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,888,054.00	1,888,054.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,888,054.00	1,888,054.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	7,157,888.00	7,157,888.00
EXPENDITURES		
10. Donor-Authorized Expenditures	275.40	275.40
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	275.40	275.40
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	7,157,612.60	7,157,612.60

STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Cal-Safe Support Services	Cal-Safe Support Services	Cal-Safe Child Care Services	Cal-Safe Child Care Services	Cal-Safe Child Care Services	Teacher Recruitment and Retention	Teacher Recruitment and Retention	Community Based English Tutoring
RESOURCE CODE	6091	912	6092	913	6275	959	6285	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)							CBET	
AWARD								
1. a. Prior Year Restricted Ending Balance	121,242.94	0.00	218,110.96	0.00	10,850.92	0.00	37,418.31	
b. Restr Bal Transfers (Obj 8997)	(121,242.94)	121,242.94	(218,110.96)	218,110.96	(10,850.92)	10,850.92	(37,418.31)	
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	121,242.94	0.00	218,110.96	0.00	10,850.92	0.00	
2. a. Current Year Award	46,675.00	52,043.00	91,643.00	102,182.68	0.00	0.00	158,800.00	
b. Block Grant Transfers (Obj 8995)								
c. Cat Flex Transfers (Obj 8998)				(168,062.85)			(13,520.01)	
d. Other Adjustments			(0.32)					
e. Adj Curr Yr Award (sum lines 2a through 2d)	46,675.00	52,043.00	91,642.68	(65,880.17)	0.00	0.00	145,279.99	
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1c, 2e, & 3)	46,675.00	173,285.94	91,642.68	152,230.79	0.00	10,850.92	145,279.99	
REVENUES								
5. Cash Received in Current Year	46,675.00	0.00	91,643.00	0.00	0.00	0.00	145,279.99	
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	(0.32)	(64,440.48)	0.00	0.00	0.00	
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	52,043.00	0.00	(1,439.69)	0.00	0.00	0.00	
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	52,043.00	0.00	(1,439.69)	0.00	0.00	0.00	
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)	46,675.00	52,043.00	91,643.00	(1,439.69)	0.00	0.00	145,279.99	
EXPENDITURES								
10. Donor-Authorized Expenditures	46,675.00	173,285.94	91,642.68	99,658.79	0.00	1,256.00	145,279.99	
11. Non Donor-Authorized Expenditures	0.00	0.42	0.00	0.00	0.00	0.00	0.00	
12. Total Expenditures (line 10 plus line 11)	46,675.00	173,286.36	91,642.68	99,658.79	0.00	1,256.00	145,279.99	
RESTRICTED ENDING BALANCE								
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	52,572.00	0.00	9,594.92	0.00	

STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Community Based English Tutoring	English Language Acquisition Prog	English Language Acquisition Prog	Library Grant	Library Grant	Lottery Instructional Materials	Career Tech Educ Equip and Supplies
RESOURCE CODE	918	6286	948	6296	949	6300	6377
REVENUE OBJECT	8590	8590	8590	8590	8590	8560	8590
LOCAL DESCRIPTION (if any)	CBET						
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	206,242.47	0.00	203.71	0.00	1,112,368.42	172.31
b. Restr Bal Transfers (Obj 8997)	37,418.31	(206,242.47)	206,242.47	(203.71)	203.71	0.00	(172.31)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	37,418.31	0.00	206,242.47	0.00	203.71	1,112,368.42	0.00
2. a. Current Year Award	0.00	0.00	208,301.00	0.00	0.00	258,974.91	0.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)	(37,418.69)		(211,463.19)		(224.44)		
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	(37,418.69)	0.00	(3,162.19)	0.00	(224.44)	258,974.91	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	(0.38)	0.00	203,080.28	0.00	(20.73)	1,371,343.33	0.00
REVENUES							
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00	33,239.22	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	(37,418.69)	0.00	(189.53)	0.00	(224.44)	0.00	0.00
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	0.00	(2,972.66)	0.00	0.00	225,735.69	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00				
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	(2,972.66)	0.00	0.00	225,735.69	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	(2,972.66)	0.00	0.00	258,974.91	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	203,080.28	0.00	(20.73)	286,681.27	0.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	203,080.28	0.00	(20.73)	286,681.27	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	(0.38)	0.00	0.00	0.00	0.00	1,084,662.06	0.00

STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Career Tech Educ Equip and Supplies	School Safety	School Safety	School Safety	Arts and Music Block Grant	Arts and Music Block Grant	Arts and Music Equipment	Arts, Music and PE Equipment
RESOURCE CODE	960	6405	921	6760	922	6761	950	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)								
AWARD								
1. a. Prior Year Restricted Ending Balance	0.00	322,359.18	0.00	436,517.69	0.00	581,852.93	0.00	0.00
b. Restr Bal Transfers (Obj 8997)	172.31	(322,359.18)	322,359.18	(436,517.69)	436,517.69	(581,852.93)	581,852.93	0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	172.31	0.00	322,359.18	0.00	436,517.69	0.00	581,852.93	0.00
2. a. Current Year Award	0.00	0.00	245,861.00	168,580.00	128,639.00	0.00	0.00	0.00
b. Block Grant Transfers (Obj 8995)								
c. Cat Flex Transfers (Obj 8998)			(160,656.00)	(3,059.00)	(436,326.00)		(438,994.90)	
d. Other Adjustments		19,399.25						
e. Adj Curr Yr Award (sum lines 2a through 2d)	0.00	19,399.25	85,205.00	165,521.00	(307,687.00)	0.00	(438,994.90)	
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1c, 2e, & 3)	172.31	19,399.25	407,564.18	165,521.00	128,830.69	0.00	142,858.03	
REVENUES								
5. Cash Received in Current Year	0.00	19,399.25	0.00	165,521.00	3,059.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	(160,045.54)	0.00	(439,385.00)	0.00	(438,922.22)	
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	0.00	245,250.54	0.00	128,639.00	0.00	(72.68)	
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	245,250.54	0.00	128,639.00	0.00	(72.68)	
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)	0.00	19,399.25	245,250.54	165,521.00	131,698.00	0.00	(72.68)	
EXPENDITURES								
10. Donor-Authorized Expenditures	0.00	19,399.25	349,483.43	165,521.00	111,304.24	0.00	93,190.03	
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12. Total Expenditures (line 10 plus line 11)	0.00	19,399.25	349,483.43	165,521.00	111,304.24	0.00	93,190.03	
RESTRICTED ENDING BALANCE								
13. Current Year (line 4 minus line 10)	172.31	0.00	58,080.75	0.00	17,526.45	0.00	49,668.00	

STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	CAHSEE Instruction and Services	CAHSEE Instruction and Services	CAHSEE Individual Intervn Mats	Supplemental School Counseling	Supplemental School Counseling	Economic Impact Aid - Compensatory Education	Economic Impact Aid - Limited English Proficient
RESOURCE CODE	7055	923	7056	7080	924	7090	7091
REVENUE OBJECT	8590	8590	8590	8590	8590	8311	8311
LOCAL DESCRIPTION (if any)						EIA/SCE	EIA/LEP
AWARD							
1. a. Prior Year Restricted Ending Balance	384,293.55	0.00	16,401.00	0.00	0.00	0.00	1,921,729.00
b. Restr Bal Transfers (Obj 8997)	0.00	0.00	0.00	0.00		0.00	0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	384,293.55	0.00	16,401.00	0.00	0.00	0.00	1,921,729.00
2. a. Current Year Award	244,637.00	0.00	0.00	548,025.00		0.00	3,113,970.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)						2,442,236.00	(2,442,236.00)
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	244,637.00	0.00	0.00	548,025.00	0.00	2,442,236.00	671,734.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	628,930.55	0.00	16,401.00	548,025.00	0.00	2,442,236.00	2,593,463.00
REVENUES							
5. Cash Received in Current Year	244,637.00	0.00	0.00	0.00		2,442,236.00	658,313.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	33,330.70	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	(33,330.70)	0.00	548,025.00	0.00	0.00	13,421.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	(33,330.70)	0.00	548,025.00	0.00	0.00	13,421.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	244,637.00	(33,330.70)	0.00	548,025.00	0.00	2,442,236.00	671,734.00
EXPENDITURES							
10. Donor-Authorized Expenditures	254,117.30	0.00	0.00	548,025.00	0.00	28,489.22	2,007,068.92
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	53,901.90	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	254,117.30	0.00	0.00	601,926.90	0.00	28,489.22	2,007,068.92
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	374,813.25	0.00	16,401.00	0.00	0.00	2,413,746.78	586,394.08

STATE AWARDS.
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Gifted and Talented Education	Gifted and Talented Education	Instructional Materials Realignment	Instructional Materials Realignment	Instructional Materials Realignment	Instructional English Learners	Transportation Home to School	Transportation Special Education
RESOURCE CODE	7140	926	7156	927	7157	7230	7240	
REVENUE OBJECT	8311	8311	8590	8590	8590	8311	8311	
LOCAL DESCRIPTION (if any)	GATE	GATE						
AWARD								
1. a. Prior Year Restricted Ending Balance	74,144.16	0.00	1,572,414.02	0.00	113,166.04	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)	(74,144.16)	74,144.16	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	74,144.16	1,572,414.02	0.00	113,166.04	0.00	0.00	0.00
2. a. Current Year Award	131,109.00	21,491.00	1,190,155.00	0.00	0.00	2,061,773.00	1,140,825.00	
b. Block Grant Transfers (Obj 8995)						1,204,764.00		
c. Cat Flex Transfers (Obj 8998)	(2,334.66)	2,334.66						
d. Other Adjustments	(34.17)				4,268.00			
e. Adj Curr Yr Award (sum lines 2a through 2d)	128,740.17	23,825.66	1,190,155.00	0.00	4,268.00	3,266,537.00	1,140,825.00	
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1c, 2e, & 3)	128,740.17	97,969.82	2,762,569.02	0.00	117,434.04	3,266,537.00	1,140,825.00	
REVENUES								
5. Cash Received in Current Year	128,740.17	2,334.66	1,190,155.00	0.00	4,268.00	3,060,359.00	1,026,743.00	
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	810.44	0.00	37,396.67				
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	20,680.56	0.00	(37,396.67)	0.00	206,178.00	114,082.00	
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	20,680.56	0.00	(37,396.67)	0.00	206,178.00	114,082.00	
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)	128,740.17	23,015.22	1,190,155.00	(37,396.67)	4,268.00	3,266,537.00	1,140,825.00	
EXPENDITURES								
10. Donor-Authorized Expenditures	128,740.17	0.00	2,449,767.48	0.00	117,434.04	3,266,537.00	1,140,825.00	
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	432,787.57	1,453,030.41	
12. Total Expenditures (line 10 plus line 11)	128,740.17	0.00	2,449,767.48	0.00	117,434.04	3,699,324.57	2,593,855.41	
RESTRICTED ENDING BALANCE								
13. Current Year (line 4 minus line 10)	0.00	97,969.82	312,801.54	0.00	0.00	0.00	0.00	0.00

STATE AWARDS.
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Peer Assistance Review	Peer Assistance Review	Staff Development: Math & Reading	Staff Development: Math & Reading	Staff Development: Administrator Trng	Staff Development: Administrator Trng	Pupil Retention Block Grant
RESOURCE CODE	7271	931	7294	935	7325	937	7390
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	PAR	PAR					
AWARD							
1. a. Prior Year Restricted Ending Balance	41,972.80	0.00	0.00	0.00	6,595.62	0.00	15,319.33
b. Restr Bal Transfers (Obj 8997)	(41,972.80)	41,972.80	0.00	0.00	(6,595.62)	6,595.62	(15,319.33)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	41,972.80	0.00	0.00	0.00	6,595.62	0.00
2. a. Current Year Award	71,330.00	17,833.00	0.00	0.00	0.00	2,122.15	130,889.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)			(8,750.00)	8,750.00		(6,595.62)	
d. Other Adjustments			8,750.00				
e. Adj Curr Yr Award (sum lines 2a through 2d)	71,330.00	17,833.00	0.00	8,750.00	0.00	(4,473.47)	130,889.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	71,330.00	59,805.80	0.00	8,750.00	0.00	2,122.15	130,889.00
REVENUES							
5. Cash Received in Current Year	71,330.00	0.00	0.00	8,750.00	0.00	(6,595.62)	130,889.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.27	0.00	0.00	0.00		0.00
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	17,832.73	0.00	0.00	0.00	2,122.15	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	17,832.73	0.00	0.00	0.00	2,122.15	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	71,330.00	17,832.73	0.00	8,750.00	0.00	(4,473.47)	130,889.00
EXPENDITURES							
10. Donor-Authorized Expenditures	71,330.00	23,140.42	0.00	0.00	0.00	2,122.15	130,889.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	4.38	0.00
12. Total Expenditures (line 10 plus line 11)	71,330.00	23,140.42	0.00	0.00	0.00	2,126.53	130,889.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	36,665.38	0.00	8,750.00	0.00	0.00	0.00

STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

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STATE PROGRAM NAME	Pupil Rentention Block Grant	Teacher Credentialing Block Grant	Teacher Credentialing Block Grant	Professional Development Block Grant	Professional Development Block Grant	Targeted Instrml Improvmtnt Blk Grant	Targeted Instrml Improvmtnt Blk Grant
RESOURCE CODE	941	7392	943	7393	944	7394	945
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		BTSA	BTSA				
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	102,931.39	0.00	1,527,196.43	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)	15,319.33	(102,931.39)	102,931.39	(1,527,196.43)	1,527,196.43	0.00	0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	15,319.33	0.00	102,931.39	0.00	1,527,196.43	0.00	0.00
2. a. Current Year Award	0.00	131,138.00	18,682.00	1,024,638.00	0.00	938,368.00	266,396.00
b. Block Grant Transfers (Obj 8995)						(1,071,566.00)	(133,198.00)
c. Cat Flex Transfers (Obj 8998)		0.00	43,526.00	(6,248.76)	6,248.76		
d. Other Adjustments		0.00	0.00				
e. Adj Curr Yr Award (sum lines 2a through 2d)	0.00	131,138.00	62,208.00	1,018,389.24	6,248.76	(133,198.00)	133,198.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	15,319.33	131,138.00	165,139.39	1,018,389.24	1,533,445.19	(133,198.00)	133,198.00
REVENUES							
5. Cash Received in Current Year	0.00	131,138.00	64,174.00	1,018,389.24	6,248.76	0.00	(133,198.00)
6. Amounts Included in Line 5 for Prior Year Adjustments	3,820.55	0.00	43,526.00	0.00	0.00		
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	(3,820.55)	0.00	(45,492.00)	0.00	0.00	(133,198.00)	266,396.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	(3,820.55)	0.00	(45,492.00)	0.00	0.00	(133,198.00)	266,396.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	(3,820.55)	131,138.00	18,682.00	1,018,389.24	6,248.76	(133,198.00)	133,198.00
EXPENDITURES							
10. Donor-Authorized Expenditures	15,319.33	131,138.00	6,022.59	1,018,389.24	0.00	0.00	0.00
11. Non Donor-Authorized Expenditures	57,491.62	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	72,810.95	131,138.00	6,022.59	1,018,389.24	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	159,116.80	0.00	1,533,445.19	(133,198.00)	133,198.00

STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	School and Library Imprvmt Blk Grant	School and Library Imprvmt Blk Grant	School Discretionary Block Grant	School Discretionary Block Grant	School Discretionary Block Grant	District Discretionary Block Grant	District Discretionary Block Grant	Instnl Matis, Libry Matis and Educ Technology
RESOURCE CODE	7395	946	7396	952	7397	953	7398	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)								
AWARD								
1. a. Prior Year Restricted Ending Balance	447,053.91	0.00	301,545.87	0.00	402,144.00	0.00	61,771.65	
b. Restr Bal Transfers (Obj 8997)	(447,053.91)	447,053.91	(301,545.87)	301,545.87	(402,144.00)	402,144.00	(61,771.65)	
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	447,053.91	0.00	301,545.87	0.00	402,144.00	0.00	
2. a. Current Year Award	1,762,546.00	0.00	0.00	0.00	0.00	0.00	0.00	
b. Block Grant Transfers (Obj 8995)	(415,239.45)	219,554.45				(402,144.00)		
c. Cat Flex Transfers (Obj 8998)								
d. Other Adjustments								
e. Adj Curr Yr Award (sum lines 2a through 2d)	1,347,306.55	219,554.45	0.00	0.00	0.00	(402,144.00)	0.00	
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1c, 2e, & 3)	1,347,306.55	666,608.36	0.00	301,545.87	0.00	0.00	0.00	
REVENUES								
5. Cash Received in Current Year	1,347,306.55	415,239.45	0.00	0.00	0.00	0.00	0.00	
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	(169,849.76)	0.00	11,922.17	0.00	0.00	0.00	
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	(25,835.24)	0.00	(11,922.17)	0.00	(402,144.00)	0.00	
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	(25,835.24)	0.00	(11,922.17)	0.00	(402,144.00)	0.00	
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)	1,347,306.55	389,404.21	0.00	(11,922.17)	0.00	(402,144.00)	0.00	
EXPENDITURES								
10. Donor-Authorized Expenditures	1,347,306.55	0.00	0.00	56,906.36	0.00	0.00	0.00	
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12. Total Expenditures (line 10 plus line 11)	1,347,306.55	0.00	0.00	56,906.36	0.00	0.00	0.00	
RESTRICTED ENDING BALANCE								
13. Current Year (line 4 minus line 10)	0.00	666,608.36	0.00	244,639.51	0.00	0.00	0.00	

STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Instnl Mats, Libry Mats and Educ Technology	TOTAL
RESOURCE CODE	954	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. a. Prior Year Restricted Ending Balance	0.00	10,036,018.61
b. Restr Bal Transfers (Obj 8997)	61,771.65	0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	61,771.65	10,036,018.61
2. a. Current Year Award	0.00	14,277,626.74
b. Block Grant Transfers (Obj 8995)		0.00
c. Cat Flex Transfers (Obj 8998)		(2,020,969.08)
d. Other Adjustments		22,728.14
e. Adj Curr Yr Award (sum lines 2a through 2d)	0.00	12,279,385.80
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2e, & 3)	61,771.65	22,315,404.41
REVENUES		
5. Cash Received in Current Year	0.00	12,316,273.67
6. Amounts Included in Line 5 for Prior Year Adjustments	45.54	(1,179,623.64)
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	(45.54)	1,142,735.77
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	(45.54)	1,142,735.77
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	(45.54)	13,459,009.44
EXPENDITURES		
10. Donor-Authorized Expenditures	9,410.86	14,539,415.80
11. Non Donor-Authorized Expenditures	0.00	1,997,216.30
12. Total Expenditures (line 10 plus line 11)	9,410.86	16,536,632.10
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	52,360.79	7,775,988.61

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. a. Prior Year Restricted Ending Balance		0.00
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00