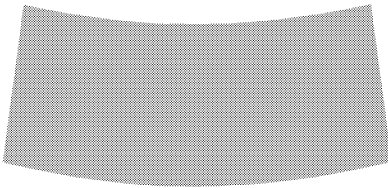
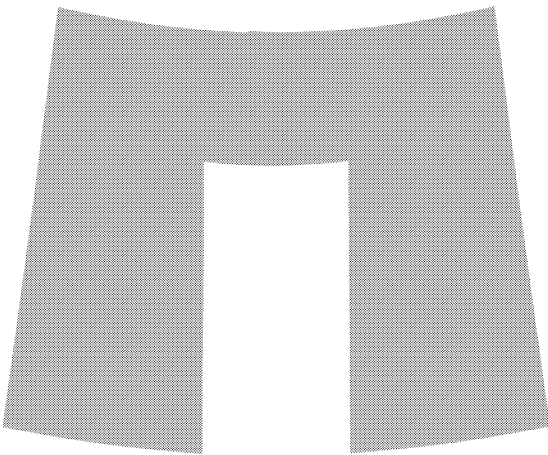


Oceanside Unified School District
Oceanside, California



2009-2010
Unaudited Actuals



For Board Approval
September 14, 2010

Item 8.D

2009-10 Unaudited Actuals

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
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SECTION 1

BUDGET OVERVIEW

Oceanside Unified School District **2009-2010 Unaudited Actuals** **General Fund Summary**

	Unrestricted	Restricted	Total Fund
Revenues			
Revenue Limit	92,817,446	4,485,793	97,303,239
Federal Revenues	4,963,257	17,866,478	22,829,735
State Revenues	16,022,267	6,302,894	22,325,161
Local Revenues	1,612,508	13,163,026	14,775,534
Total Revenue	115,415,478	41,818,191	157,233,669
Expenditures			
Certificated Salaries	60,340,859	27,590,793	87,931,652
Classified Salaries	15,635,301	11,574,773	27,210,074
Employee Benefits	21,992,898	10,340,587	32,333,485
Books & Supplies	1,628,613	3,826,583	5,455,196
Services, Other Operating Exp	7,912,437	5,786,981	13,699,418
Capital Outlay	52,430	127,909	180,339
Other Outgo/Direct/Indirect Costs	(570,698)	650,640	79,942
Total Expenditures	106,991,840	59,898,266	166,890,106
Other Sources/Uses			
Interfund Transfers In			-
Interfund Transfers Out	2,258,272	40,279	2,298,551
Other Uses			-
Contributions	(9,174,422)	11,432,694	2,258,272
Total Other Sources/Uses	(11,432,694)	11,392,415	(40,279)
Net Change in Fund Balance	(3,009,056)	(6,687,660)	(9,696,716)
Beginning Fund Balance	11,978,542	12,722,056	24,700,598
Ending Fund Balance	8,969,486	6,034,396	15,003,882
Revolving Cash	80,000	-	80,000
Stores Inventory	50,082	-	50,082
Prepaid Expenditures	128,000	-	128,000
Designated for Econ Uncertainty	6,582,304	-	6,582,304
Legally Restricted	-	5,700,893	5,700,893
Other Designated	2,129,100	333,503	2,462,603

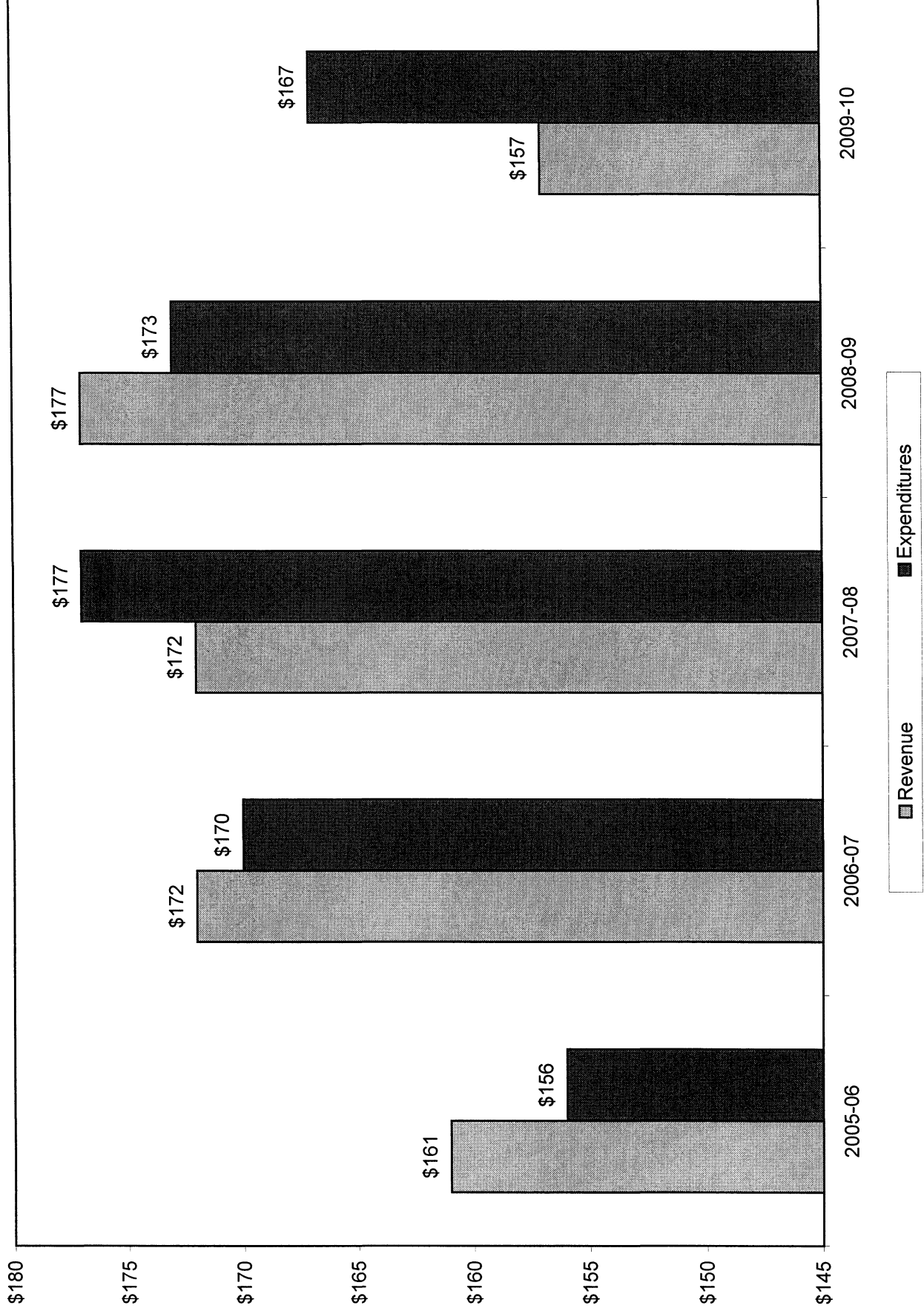
Oceanside Unified School District **2009-2010 Unaudited Actuals** **Components of Ending Fund Balance**

Stores, Revolving Cash	130,082	
Prepaid Expenditures	128,000	
Legally Restricted Balances	5,700,893	
Designated for:		
Band uniforms	75,000	
Post Retirement benefit reserve (GASB 43/45)	991,496	
H/W excess premium	321,950	
EBS/Site Lease	255,649	
COP Reserve	333,503	
Erate	160,851	
Site carry-over	276,961	
NCCSE carry-over	47,193	
	<hr/>	
	2,462,603	
Reserve for Economic Uncertainties	6,582,304	3.89%
Total Ending Fund Balance	15,003,882	

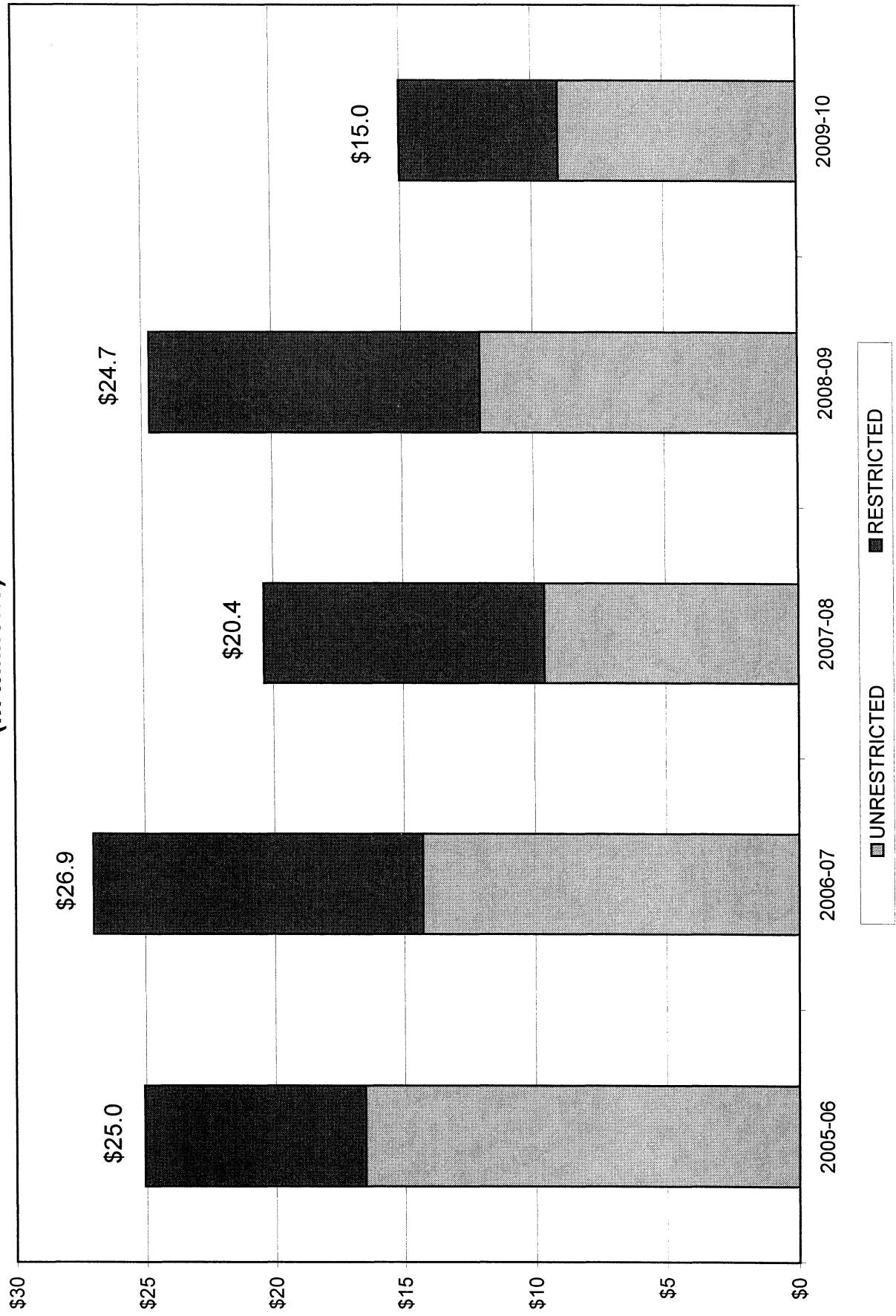
Oceanside Unified School District 2009-2010 Unaudited Actuals General Fund Comparison

	Unaudited Actuals	Estimated Actuals	Difference
Revenues			
Revenue Limit	97,303,239	97,230,109	73,130
Federal Revenues	22,829,735	24,649,381	(1,819,646)
State Revenues	22,325,161	21,944,591	380,570
Local Revenues	14,775,534	14,707,197	68,337
Total Revenue	157,233,669	158,531,278	(1,297,610)
Expenditures			
Certificated Salaries	87,931,652	87,489,658	441,994
Classified Salaries	27,210,074	26,659,591	550,483
Employee Benefits	32,333,485	32,394,573	(61,088)
Books & Supplies	5,455,196	5,972,093	(516,897)
Services, Other Operating Exp	13,699,418	14,794,148	(1,094,730)
Capital Outlay	180,339	370,752	(190,413)
Other Outgo/Direct/Indirect Costs	79,942	198,137	(118,195)
Total Expenditures	166,890,106	167,878,952	(988,846)
Other Sources/Uses			
Interfund Transfers In	-	-	-
Interfund Transfers Out	2,298,551	2,273,584	24,967
Other Uses	-	-	-
Contributions	2,258,272	2,233,305	24,967
Total Other Sources/Uses	(40,279)	(40,279)	0
Net Change in Fund Balance	(9,696,716)	(9,387,953)	(308,763)
Beginning Fund Balance	24,700,598	24,700,598	(0)
Ending Fund Balance	15,003,882	15,312,645	(308,763)
Revolving Cash	80,000	80,000	-
Stores Inventory	50,082	57,284	(7,202)
Prepaid Expenditures	128,000	128,000	-
Designated for Econ Uncertainty	6,582,304	6,766,158	(183,854)
Legally Restricted	5,700,893	6,077,847	(376,954)
Other Designated	2,462,603	2,203,356	259,247

Trend in Revenue and Expenditures General Fund 2005-06 through 2009-10 (in millions)



**Trend in Ending Fund Balance
General Fund 2005-06 through 2009-10
(in millions)**



**Oceanside Unified School District
2009-2010 Unaudited Actuals
Other Funds**

	Adult Education	Child Development	Child Nutrition	Deferred Maintenance	Building
Income					
Revenue Limit	-	-	-	-	-
Federal Revenues	83,811	1,780	5,392,727	-	-
State Revenues	526,265	1,154,049	451,151	-	-
Local Revenues	33,208	2,298	1,635,881	31,746	367,983
Total Income	643,284	1,158,127	7,479,759	31,746	367,983
Expenditures					
Certificated Salaries	111,932	507,894	-	-	-
Classified Salaries	37,147	220,945	2,622,590	-	63,717
Employee Benefits	20,847	241,857	962,302	-	23,737
Books & Supplies	64	43,714	2,758,142	25,623	55,782
Services, Other Operating Exp	344,991	52,823	74,537	198,138	2,561,721
Capital Outlay	-	-	71,245	8,119	28,993,791
Other Outgo/Direct Support/Indirect Costs	1,803	48,905	336,374	-	-
Total Expenditures	516,784	1,116,138	6,825,190	231,880	31,698,748
Interfund Transfers In	70,505	-	-	2,228,046	-
Interfund Transfers Out	-	-	-	-	-
Other Sources	-	-	-	-	31,813,508
Contributions	(70,505)	-	-	(2,187,767)	-
Total Other Sources/Uses	-	-	-	40,279	31,813,508
Net Change in Fund Balance	126,499	41,989	654,569	(159,856)	482,743
Beginning Fund Balance	70,505	-	2,522,061	3,042,734	44,824,163
Audit Adjustment					
Adjusted Beginning Balance					
Ending Fund Balance	197,004	41,989	3,176,630	2,882,878	45,306,906

**Oceanside Unified School District
2009-2010 Unaudited Actuals
Other Funds**

	Capital Facilities	County School Facilities	Bond Int./Redempt Fund	Self Insurance
Income				
Revenue Limit	-	-	-	-
Federal Revenues	-	-	-	-
State Revenues	-	-	88,322	-
Local Revenues	648,229	24,351	7,910,311	4,987,529
Total Income	648,229	24,351	7,998,633	4,987,529
Expenditures				
Certificated Salaries	-	-	-	-
Classified Salaries	8,125	-	-	-
Employee Benefits	1,899	-	-	-
Books & Supplies	3,982	-	-	-
Services, Other Operating Exp	356,151	-	-	4,837,455
Capital Outlay	32,815	4,409,672	-	-
Other Outgo/Direct Support/Indirect Costs	-		9,047,340	-
Total Expenditures	402,972	4,409,672	9,047,340	4,837,455
Interfund Transfers In	-	-	-	-
Interfund Transfers Out	-	-	-	-
Other Sources	-	-	869,771	-
Contributions	-	-	-	-
Total Other Sources/Uses	-	-	869,771	-
Net Change in Fund Balance	245,257	(4,385,321)	(178,936)	150,074
Beginning Fund Balance	4,106,459	4,385,321	6,469,605	1,203,967
Audit Adjustment				
Adjusted Beginning Balance				
Ending Fund Balance	4,351,716	-	6,290,669	1,354,041

SECTION 2

GENERAL FUND

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 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	92,817,445.84	4,485,793.00	97,303,238.84	91,581,643.00	4,471,558.00	96,053,201.00	-1.3%
2) Federal Revenue		8100-8299	4,963,256.81	17,866,477.82	22,829,734.63	5,486,276.00	13,745,748.00	19,232,024.00	-15.8%
3) Other State Revenue		8300-8599	16,022,267.57	6,302,894.15	22,325,161.72	14,906,115.00	6,093,641.00	20,999,756.00	-5.9%
4) Other Local Revenue		8600-8799	1,612,508.01	13,163,025.91	14,775,533.92	1,066,683.00	12,386,717.00	13,453,400.00	-8.9%
5) TOTAL, REVENUES			115,415,478.23	41,818,190.88	157,233,669.11	113,040,717.00	36,697,664.00	149,738,381.00	-4.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	60,340,858.61	27,590,793.25	87,931,651.86	57,972,697.00	20,927,595.00	78,900,292.00	-10.3%
2) Classified Salaries		2000-2999	15,635,300.63	11,574,773.09	27,210,073.72	14,019,970.00	9,278,921.00	23,298,891.00	-14.4%
3) Employee Benefits		3000-3999	21,992,898.10	10,340,587.17	32,333,485.27	20,041,967.00	10,109,227.00	30,151,194.00	-6.7%
4) Books and Supplies		4000-4999	1,628,613.26	3,826,582.86	5,455,196.12	1,373,208.00	4,067,393.00	5,440,601.00	-0.3%
5) Services and Other Operating Expenditures		5000-5999	7,912,437.55	5,786,980.95	13,699,418.50	8,150,443.00	5,547,190.00	13,697,633.00	0.0%
6) Capital Outlay		6000-6999	52,430.51	127,909.44	180,339.95	0.00	137,649.00	137,649.00	-23.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	366,311.50	100,711.48	467,022.98	341,500.00	260,000.00	601,500.00	28.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(937,009.81)	549,927.59	(387,082.22)	(820,877.00)	453,511.00	(367,366.00)	-5.1%
9) TOTAL, EXPENDITURES			106,991,840.35	59,898,265.83	166,890,106.18	101,078,908.00	50,781,486.00	151,860,394.00	-9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			8,423,637.88	(18,080,074.95)	(9,656,437.07)	11,961,809.00	(14,083,822.00)	(2,122,013.00)	-78.0%
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	2,258,272.03	40,279.00	2,298,551.03	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	(9,174,422.18)	11,432,694.21	2,258,272.03	(11,831,653.00)	11,831,653.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,432,694.21)	11,392,415.21	(40,279.00)	(11,831,653.00)	11,831,653.00	0.00	-100.0%

			2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,009,056.33)	(6,687,659.74)	(9,696,716.07)	130,156.00	(2,252,169.00)	(2,122,013.00)	-78.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,978,542.65	12,722,055.58	24,700,598.23	8,969,486.32	6,034,395.84	15,003,882.16	-39.3%
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)			11,978,542.65	12,722,055.58	24,700,598.23	8,969,486.32	6,034,395.84	15,003,882.16	-39.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,978,542.65	12,722,055.58	24,700,598.23	8,969,486.32	6,034,395.84	15,003,882.16	-39.3%
2) Ending Balance, June 30 (E + F1e)			8,969,486.32	6,034,395.84	15,003,882.16	9,099,642.32	3,782,226.84	12,881,869.16	-14.1%
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	50,082.38	0.00	50,082.38	57,283.00	0.00	57,283.00	14.4%
Prepaid Expenditures		9713	128,000.00	0.00	128,000.00	128,000.00	0.00	128,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	5,700,893.01	5,700,893.01	0.00	3,825,680.00	3,825,680.00	-32.9%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	6,582,303.95	0.00	6,582,303.95	6,572,056.00	0.00	6,572,056.00	-0.2%
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	2,129,099.99	333,502.83	2,462,602.82	2,194,114.00	333,500.00	2,527,614.00	2.6%
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				68,189.32	(376,953.16)	(308,763.84)	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,715,716.12	3,951,066.74	8,666,782.86				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	33,414.90	0.00	33,414.90				
c) in Revolving Fund		9130	80,000.00	0.00	80,000.00				
d) with Fiscal Agent		9135	0.00	333,502.83	333,502.83				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	18,274,990.58	6,170,124.80	24,445,115.38				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	154,970.69	576.00	155,546.69				
6) Stores		9320	50,082.38	0.00	50,082.38				
7) Prepaid Expenditures		9330	128,000.00	0.00	128,000.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			23,437,174.67	10,455,270.37	33,892,445.04				
H. LIABILITIES									
1) Accounts Payable		9500	4,286,148.15	2,721,373.14	7,007,521.29				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	75,793.32	0.00	75,793.32				
4) Current Loans		9640	10,105,746.88	0.00	10,105,746.88				
5) Deferred Revenue		9650	0.00	1,699,501.39	1,699,501.39				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			14,467,688.35	4,420,874.53	18,888,562.88				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			8,969,486.32	6,034,395.84	15,003,882.16				

			2009-10 Unaudited Actuals			2010-11 Budget			
		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
Description	Resource Codes								
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	57,929,380.00	0.00	57,929,380.00	56,245,514.00	0.00	56,245,514.00	-2.9%
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	(419,508.01)	0.00	(419,508.01)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	420,503.02	0.00	420,503.02	420,491.00	0.00	420,491.00	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	37,663,201.76	0.00	37,663,201.76	37,951,917.00	0.00	37,951,917.00	0.8%
Unsecured Roll Taxes		8042	1,541,151.13	0.00	1,541,151.13	1,560,217.00	0.00	1,560,217.00	1.2%
Prior Years' Taxes		8043	(8,143.31)	0.00	(8,143.31)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	660,010.30	0.00	660,010.30	595,168.00	0.00	595,168.00	-9.8%
Education Revenue Augmentation Fund (ERAF)		8045	(3,825,540.00)	0.00	(3,825,540.00)	0.00	0.00	0.00	-100.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	3,636,676.00	0.00	3,636,676.00	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	206,408.94	0.00	206,408.94	206,409.00	0.00	206,409.00	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			97,804,139.83	0.00	97,804,139.83	96,979,716.00	0.00	96,979,716.00	-0.8%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(3,852,460.00)		(3,852,460.00)	(3,847,445.00)		(3,847,445.00)	-0.1%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		3,852,460.00	3,852,460.00		3,847,445.00	3,847,445.00	-0.1%
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	699,433.00	0.00	699,433.00	500,511.00	0.00	500,511.00	-28.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,833,666.99)	0.00	(1,833,666.99)	(2,051,139.00)	0.00	(2,051,139.00)	11.9%
Property Taxes Transfers		8097	0.00	633,333.00	633,333.00	0.00	624,113.00	624,113.00	-1.5%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			92,817,445.84	4,485,793.00	97,303,238.84	91,581,643.00	4,471,558.00	96,053,201.00	-1.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	4,649,383.14	0.00	4,649,383.14	4,350,000.00	0.00	4,350,000.00	-6.4%
Special Education Entitlement		8181	0.00	5,728,742.38	5,728,742.38	0.00	4,306,213.00	4,306,213.00	-24.8%
Special Education Discretionary Grants		8182	0.00	577,566.58	577,566.58	0.00	359,349.00	359,349.00	-37.8%
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	682,390.57	682,390.57	0.00	548,108.00	548,108.00	-19.7%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		9,288,641.29	9,288,641.29		7,627,307.00	7,627,307.00	-17.9%
Vocational and Applied Technology Education	3500-3699	8290		155,965.53	155,965.53		157,403.00	157,403.00	0.9%
Safe and Drug Free Schools	3700-3799	8290		95,151.01	95,151.01		87,809.00	87,809.00	-7.7%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	313,873.67	1,338,020.46	1,651,894.13	1,136,276.00	659,559.00	1,795,835.00	8.7%
TOTAL, FEDERAL REVENUE			4,963,256.81	17,866,477.82	22,829,734.63	5,486,276.00	13,745,748.00	19,232,024.00	-15.8%

			2009-10 Unaudited Actuals			2010-11 Budget			
		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
Description	Resource Codes								
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	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%
Home-to-School Transportation	7230	8311		1,652,683.00	1,652,683.00		1,643,151.00	1,643,151.00	-0.6%
Economic Impact Aid	7090-7091	8311		2,776,922.00	2,776,922.00		2,776,924.00	2,776,924.00	0.0%
Spec. Ed. Transportation	7240	8311		914,466.00	914,466.00		909,192.00	909,192.00	-0.6%
All Other State Apportionments - Current Year	All Other	8311	40,054.00	0.00	40,054.00	0.00	0.00	0.00	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	4,808,150.00	0.00	4,808,150.00	3,331,174.00	0.00	3,331,174.00	-30.7%
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	2,180,820.72	343,669.92	2,524,490.64	2,122,986.00	277,327.00	2,400,313.00	-4.9%
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%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	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		60,032.13	60,032.13		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%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,993,242.85	555,121.10	9,548,363.95	9,451,955.00	487,047.00	9,939,002.00	4.1%
TOTAL, OTHER STATE REVENUE			16,022,267.57	6,302,894.15	22,325,161.72	14,906,115.00	6,093,641.00	20,999,756.00	-5.9%

			2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	8,100.62	0.00	8,100.62	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	261,704.11	0.00	261,704.11	30,300.00	0.00	30,300.00	-88.4%
Interest		8660	421,494.97	15.40	421,510.37	400,000.00	0.00	400,000.00	-5.1%
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	134,033.07	134,033.07	0.00	0.00	0.00	-100.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	2,999,325.54	2,999,325.54	0.00	3,169,581.00	3,169,581.00	5.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	24.59	0.00	24.59	55,984.00	0.00	55,984.00	#####
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	921,183.72	1,594,708.90	2,515,892.62	580,399.00	578,908.00	1,159,307.00	-53.9%
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		8,434,943.00	8,434,943.00		8,638,228.00	8,638,228.00	2.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	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			1,612,508.01	13,163,025.91	14,775,533.92	1,066,683.00	12,386,717.00	13,453,400.00	-8.9%
TOTAL, REVENUES			115,415,478.23	41,818,190.88	157,233,669.11	113,040,717.00	36,697,664.00	149,738,381.00	-4.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 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	51,373,472.52	23,486,827.40	74,860,299.92	49,463,333.00	17,006,031.00	66,469,364.00	-11.2%
Certificated Pupil Support Salaries		1200	3,374,613.04	1,138,150.32	4,512,763.36	3,639,962.00	804,876.00	4,444,838.00	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	4,823,682.56	699,332.99	5,523,015.55	4,419,764.00	509,031.00	4,928,795.00	-10.8%
Other Certificated Salaries		1900	769,090.49	2,266,482.54	3,035,573.03	449,638.00	2,607,657.00	3,057,295.00	0.7%
TOTAL, CERTIFICATED SALARIES			60,340,858.61	27,590,793.25	87,931,651.86	57,972,697.00	20,927,595.00	78,900,292.00	-10.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	176,733.43	4,258,266.38	4,434,999.81	176,285.00	4,088,691.00	4,264,976.00	-3.8%
Classified Support Salaries		2200	5,050,162.03	5,178,551.69	10,228,713.72	4,737,922.00	3,443,165.00	8,181,087.00	-20.0%
Classified Supervisors' and Administrators' Salaries		2300	1,008,822.98	280,785.89	1,289,608.87	835,763.00	187,926.00	1,023,689.00	-20.6%
Clerical, Technical and Office Salaries		2400	7,283,409.01	1,472,199.41	8,755,608.42	6,368,146.00	1,366,072.00	7,734,218.00	-11.7%
Other Classified Salaries		2900	2,116,173.18	384,969.72	2,501,142.90	1,901,854.00	193,067.00	2,094,921.00	-16.2%
TOTAL, CLASSIFIED SALARIES			15,635,300.63	11,574,773.09	27,210,073.72	14,019,970.00	9,278,921.00	23,298,891.00	-14.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,520,374.92	1,619,709.19	7,140,084.11	4,662,292.00	1,705,566.00	6,367,858.00	-10.8%
PERS		3201-3202	1,431,753.11	1,079,221.71	2,510,974.82	1,283,756.00	899,161.00	2,182,917.00	-13.1%
OASDI/Medicare/Alternative		3301-3302	2,059,876.95	1,179,878.28	3,239,755.23	1,898,870.00	1,025,568.00	2,924,438.00	-9.7%
Health and Welfare Benefits		3401-3402	10,122,019.38	5,329,021.03	15,451,040.41	9,243,071.00	5,329,269.00	14,572,340.00	-5.7%
Unemployment Insurance		3501-3502	249,780.54	101,015.90	350,796.44	521,753.00	219,154.00	740,907.00	111.2%
Workers' Compensation		3601-3602	1,931,678.39	727,887.95	2,659,566.34	1,787,299.00	673,737.00	2,461,036.00	-7.5%
OPEB, Allocated		3701-3702	231,509.99	0.00	231,509.99	431,867.00	0.00	431,867.00	86.5%
OPEB, Active Employees		3751-3752	96,146.59	0.00	96,146.59	0.00	0.00	0.00	-100.0%
PERS Reduction		3801-3802	349,366.23	303,853.11	653,219.34	213,059.00	256,772.00	469,831.00	-28.1%
Other Employee Benefits		3901-3902	392.00	0.00	392.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			21,992,898.10	10,340,587.17	32,333,485.27	20,041,967.00	10,109,227.00	30,151,194.00	-6.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,645.51	443,286.33	444,931.84	17,255.00	394,110.00	411,365.00	-7.5%
Books and Other Reference Materials		4200	17,936.06	73,048.29	90,984.35	29,348.00	111,196.00	140,544.00	54.5%
Materials and Supplies		4300	1,381,903.29	2,539,924.71	3,921,828.00	1,231,188.00	3,108,777.00	4,339,965.00	10.7%
Noncapitalized Equipment		4400	227,128.40	770,323.53	997,451.93	95,417.00	453,310.00	548,727.00	-45.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,628,613.26	3,826,582.86	5,455,196.12	1,373,208.00	4,067,393.00	5,440,601.00	-0.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,180,129.66	1,180,129.66	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	106,168.28	45,582.67	151,750.95	90,346.00	44,043.00	134,389.00	-11.4%
Dues and Memberships		5300	66,705.58	8,244.30	74,949.88	73,457.00	7,097.00	80,554.00	7.5%
Insurance		5400 - 5450	595,114.00	0.00	595,114.00	583,900.00	0.00	583,900.00	-1.9%
Operations and Housekeeping Services		5500	3,644,517.12	28,061.64	3,672,578.76	4,050,000.00	30,833.00	4,080,833.00	11.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	582,371.60	422,529.19	1,004,900.79	730,217.00	395,983.00	1,126,200.00	12.1%
Transfers of Direct Costs		5710	184,537.26	(184,537.26)	0.00	105,444.00	(105,444.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(33,818.36)	(576.00)	(34,394.36)	(17,500.00)	(300,000.00)	(317,500.00)	823.1%
Professional/Consulting Services and Operating Expenditures		5800	2,460,516.55	4,171,854.97	6,632,371.52	2,143,505.00	5,398,828.00	7,542,333.00	13.7%
Communications		5900	306,325.52	115,691.78	422,017.30	391,074.00	75,850.00	466,924.00	10.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,912,437.55	5,786,980.95	13,699,418.50	8,150,443.00	5,547,190.00	13,697,633.00	0.0%

			2009-10 Unaudited Actuals			2010-11 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	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	82,119.00	82,119.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	52,430.51	45,790.44	98,220.95	0.00	17,649.00	17,649.00	-82.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			52,430.51	127,909.44	180,339.95	0.00	137,649.00	137,649.00	-23.7%
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	8,259.00	0.00	8,259.00	9,000.00	0.00	9,000.00	9.0%
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	100,711.48	100,711.48	0.00	260,000.00	260,000.00	158.2%
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	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	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	42,052.50	0.00	42,052.50	27,500.00	0.00	27,500.00	-34.6%
Other Debt Service - Principal		7439	316,000.00	0.00	316,000.00	305,000.00	0.00	305,000.00	-3.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			366,311.50	100,711.48	467,022.98	341,500.00	260,000.00	601,500.00	28.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(549,927.59)	549,927.59	0.00	(453,511.00)	453,511.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(387,082.22)	0.00	(387,082.22)	(367,366.00)	0.00	(367,366.00)	-5.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(937,009.81)	549,927.59	(387,082.22)	(820,877.00)	453,511.00	(367,366.00)	-5.1%
TOTAL, EXPENDITURES			106,991,840.35	59,898,265.83	166,890,106.18	101,078,908.00	50,781,486.00	151,860,394.00	-9.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 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	2,187,767.05	40,279.00	2,228,046.05	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	70,504.98	0.00	70,504.98	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,258,272.03	40,279.00	2,298,551.03	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	(11,847,634.87)	11,847,634.87	0.00	(11,831,653.00)	11,831,653.00	0.00	0.0%
Contributions from Restricted Revenues		8990	23,726.41	(23,726.41)	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	2,649,486.28	(391,214.25)	2,258,272.03	0.00	0.00	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(9,174,422.18)	11,432,694.21	2,258,272.03	(11,831,653.00)	11,831,653.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(11,432,694.21)	11,392,415.21	(40,279.00)	(11,831,653.00)	11,831,653.00	0.00	-100.0%

			2009-10 Unaudited Actuals			2010-11 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	92,817,445.84	4,485,793.00	97,303,238.84	91,581,643.00	4,471,558.00	96,053,201.00	2.7%
2) Federal Revenue		8100-8299	4,963,256.81	17,866,477.82	22,829,734.63	5,486,276.00	13,745,748.00	19,232,024.00	-15.8%
3) Other State Revenue		8300-8599	16,022,267.57	6,302,894.15	22,325,161.72	14,906,115.00	6,093,641.00	20,999,756.00	-5.9%
4) Other Local Revenue		8600-8799	1,612,508.01	13,163,025.91	14,775,533.92	1,066,683.00	12,386,717.00	13,453,400.00	-8.9%
5) TOTAL, REVENUES			115,415,478.23	41,818,190.88	157,233,669.11	113,040,717.00	36,697,664.00	149,738,381.00	-2.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	67,893,256.71	41,144,619.97	109,037,876.68	63,818,445.00	35,484,959.00	99,303,404.00	-8.9%
2) Instruction - Related Services	2000-2999		11,649,640.53	6,002,248.04	17,651,888.57	10,222,423.00	6,681,113.00	16,903,536.00	-4.2%
3) Pupil Services	3000-3999		6,834,995.70	7,955,836.75	14,790,832.45	6,957,845.00	4,957,355.00	11,915,200.00	-19.4%
4) Ancillary Services	4000-4999		131,781.77	0.00	131,781.77	72,899.00	0.00	72,899.00	-44.7%
5) Community Services	5000-5999		48,617.28	163,687.96	212,305.24	90,251.00	109,966.00	200,217.00	-5.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,056,651.42	1,458,847.73	8,515,499.15	6,470,777.00	453,511.00	6,924,288.00	-18.7%
8) Plant Services	8000-8999		12,699,222.61	3,072,313.90	15,771,536.51	12,799,859.00	2,834,582.00	15,634,441.00	-0.9%
9) Other Outgo	9000-9999		677,674.33	100,711.48	778,385.81	646,409.00	260,000.00	906,409.00	16.4%
10) TOTAL, EXPENDITURES			106,991,840.35	59,898,265.83	166,890,106.18	101,078,908.00	50,781,486.00	151,860,394.00	-9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			8,423,637.88	(18,080,074.95)	(9,656,437.07)	11,961,809.00	(14,083,822.00)	(2,122,013.00)	-78.0%
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	2,258,272.03	40,279.00	2,298,551.03	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	(9,174,422.18)	11,432,694.21	2,258,272.03	(11,831,653.00)	11,831,653.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,432,694.21)	11,392,415.21	(40,279.00)	(11,831,653.00)	11,831,653.00	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 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)			(3,009,056.33)	(6,687,659.74)	(9,696,716.07)	130,156.00	(2,252,169.00)	(2,122,013.00)	-78.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,978,542.65	12,722,055.58	24,700,598.23	8,969,486.32	6,034,395.84	15,003,882.16	-39.3%
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)			11,978,542.65	12,722,055.58	24,700,598.23	8,969,486.32	6,034,395.84	15,003,882.16	-39.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,978,542.65	12,722,055.58	24,700,598.23	8,969,486.32	6,034,395.84	15,003,882.16	-39.3%
2) Ending Balance, June 30 (E + F1e)			8,969,486.32	6,034,395.84	15,003,882.16	9,099,642.32	3,782,226.84	12,881,869.16	-14.1%
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	50,082.38	0.00	50,082.38	57,283.00	0.00	57,283.00	14.4%
Prepaid Expenditures		9713	128,000.00	0.00	128,000.00	128,000.00	0.00	128,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	5,700,893.01	5,700,893.01	0.00	3,825,680.00	3,825,680.00	-32.9%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	6,582,303.95	0.00	6,582,303.95	6,572,056.00	0.00	6,572,056.00	-0.2%
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	2,129,099.99	333,502.83	2,462,602.82	2,194,114.00	333,500.00	2,527,614.00	2.6%
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				68,189.32	(376,953.16)	(308,763.84)	

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
5640	Medi-Cal Billing Option	643,108.25	494,899.00
6286	English Language Acquisition Program, Teacher Training & Student ,	32,626.54	0.00
6300	Lottery: Instructional Materials	1,101,766.63	989,368.00
6500	Special Education	59,981.00	56,865.00
7090	Economic Impact Aid (EIA)	2,147,253.57	239,640.00
7091	Economic Impact Aid: Limited English Proficiency (LEP)	1,559,302.17	1,354,038.00
7156	Instructional Materials Realignment, IMFRP (AB 1781) (09-10)	156,854.66	0.00
9010	Other Local	0.19	690,870.00
Total, Legally Restricted Balance		5,700,893.01	3,825,680.00

SECTION 3

OTHER FUNDS

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	83,811.00	83,828.00	0.0%
3) Other State Revenue		8300-8599	526,264.90	0.00	-100.0%
4) Other Local Revenue		8600-8799	33,207.77	1,500.00	-95.5%
5) TOTAL, REVENUES			643,283.67	85,328.00	-86.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	111,931.93	62,172.00	-44.5%
2) Classified Salaries		2000-2999	37,146.85	7,860.00	-78.8%
3) Employee Benefits		3000-3999	20,846.78	8,390.00	-59.8%
4) Books and Supplies		4000-4999	64.28	1,479.00	2200.9%
5) Services and Other Operating Expenditures		5000-5999	344,991.54	3,927.00	-98.9%
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	1,803.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			516,784.38	83,828.00	-83.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			126,499.29	1,500.00	-98.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,504.98	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	(70,504.98)	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			126,499.29	1,500.00	-98.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,504.60	197,003.89	179.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,504.60	197,003.89	179.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,504.60	197,003.89	179.4%
2) Ending Balance, June 30 (E + F1e)			197,003.89	198,503.89	0.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	107,763.00	New
c) Undesignated Amount		9790	197,003.89		
d) Unappropriated Amount		9790		90,740.89	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	105,277.38		
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	38,522.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	60,748.00		
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			204,547.84		
H. LIABILITIES					
1) Accounts Payable		9500	5,861.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,682.66		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			7,543.95		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			197,003.89		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	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 (incl. ARRA)	All Other	8290	83,811.00	83,828.00	0.0%
TOTAL, FEDERAL REVENUE			83,811.00	83,828.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Adult Education					
Current Year	6390	8311	0.00	0.00	0.0%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	165,517.00	0.00	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	360,747.90	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			526,264.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	1,572.50	1,500.00	-4.6%
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	31,635.27	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,207.77	1,500.00	-95.5%
TOTAL, REVENUES			643,283.67	85,328.00	-86.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	82,508.77	58,147.00	-29.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	15,130.44	0.00	-100.0%
Other Certificated Salaries		1900	14,292.72	4,025.00	-71.8%
TOTAL, CERTIFICATED SALARIES			111,931.93	62,172.00	-44.5%
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	7,857.86	0.00	-100.0%
Other Classified Salaries		2900	29,288.99	7,860.00	-73.2%
TOTAL, CLASSIFIED SALARIES			37,146.85	7,860.00	-78.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,204.25	5,132.00	-44.2%
PERS		3201-3202	458.53	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	4,435.02	1,505.00	-66.1%
Health and Welfare Benefits		3401-3402	2,538.87	0.00	-100.0%
Unemployment Insurance		3501-3502	466.74	212.00	-54.6%
Workers' Compensation		3601-3602	3,287.20	1,541.00	-53.1%
OPEB, Allocated		3701-3702	299.77	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	156.40	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			20,846.78	8,390.00	-59.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	64.28	1,479.00	2200.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			64.28	1,479.00	2200.9%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	339,177.30	0.00	-100.0%
Travel and Conferences		5200	288.74	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	498.72	499.00	0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,599.30	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	3,427.48	3,428.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			344,991.54	3,927.00	-98.9%
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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,803.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,803.00	0.00	-100.0%
TOTAL, EXPENDITURES			516,784.38	83,828.00	-83.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	70,504.98	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			70,504.98	0.00	-100.0%
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					
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%
Transfers of Restricted Balances		8997	(70,504.98)	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(70,504.98)	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	83,811.00	83,828.00	0.0%
3) Other State Revenue		8300-8599	526,264.90	0.00	-100.0%
4) Other Local Revenue		8600-8799	33,207.77	1,500.00	-95.5%
5) TOTAL, REVENUES			643,283.67	85,328.00	-86.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		458,811.76	70,652.00	-84.6%
2) Instruction - Related Services	2000-2999		44,901.82	4,516.00	-89.9%
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		1,803.00	0.00	-100.0%
8) Plant Services	8000-8999		11,267.80	8,660.00	-23.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			516,784.38	83,828.00	-83.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			126,499.29	1,500.00	-98.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,504.98	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	(70,504.98)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			126,499.29	1,500.00	-98.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,504.60	197,003.89	179.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,504.60	197,003.89	179.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,504.60	197,003.89	179.4%
2) Ending Balance, June 30 (E + F1e)			197,003.89	198,503.89	0.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	107,763.00	New
c) Undesignated Amount		9790	197,003.89		
d) Unappropriated Amount		9790		90,740.89	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,780.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,154,048.82	1,016,122.00	-12.0%
4) Other Local Revenue		8600-8799	2,298.67	2,500.00	8.8%
5) TOTAL, REVENUES			1,158,127.49	1,018,622.00	-12.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	507,894.02	466,326.00	-8.2%
2) Classified Salaries		2000-2999	220,945.30	201,834.00	-8.6%
3) Employee Benefits		3000-3999	241,857.30	225,609.00	-6.7%
4) Books and Supplies		4000-4999	43,713.69	31,811.00	-27.2%
5) Services and Other Operating Expenditures		5000-5999	52,823.19	52,900.00	0.1%
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	48,905.00	40,142.00	-17.9%
9) TOTAL, EXPENDITURES			1,116,138.50	1,018,622.00	-8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,988.99	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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,988.99	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.47	41,989.46	8933827.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.47	41,989.46	8933827.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.47	41,989.46	8933827.7%
2) Ending Balance, June 30 (E + F1e)			41,989.46	41,989.46	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	41,989.46	248,171.00	491.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		(206,181.54)	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	55,231.01		
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	50,651.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	8,316.00		
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			114,198.85		
H. LIABILITIES					
1) Accounts Payable		9500	12,900.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	59,309.30		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			72,209.39		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			41,989.46		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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 (incl. ARRA)		8290	1,780.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,780.00	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	1,112,059.82	0.00	-100.0%
All Other State Revenue	All Other	8590	41,989.00	1,016,122.00	2320.0%
TOTAL, OTHER STATE REVENUE			1,154,048.82	1,016,122.00	-12.0%
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	2,298.67	2,500.00	8.8%
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			2,298.67	2,500.00	8.8%
TOTAL, REVENUES			1,158,127.49	1,018,622.00	-12.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	448,722.24	421,909.00	-6.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	55,936.68	44,417.00	-20.6%
Other Certificated Salaries		1900	3,235.10	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			507,894.02	466,326.00	-8.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	176,244.61	159,435.00	-9.5%
Classified Support Salaries		2200	534.23	881.00	64.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	44,166.46	41,518.00	-6.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			220,945.30	201,834.00	-8.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	39,502.52	32,239.00	-18.4%
PERS		3201-3202	15,962.78	18,341.00	14.9%
OASDI/Medicare/Alternative		3301-3302	24,530.58	22,315.00	-9.0%
Health and Welfare Benefits		3401-3402	135,409.31	127,244.00	-6.0%
Unemployment Insurance		3501-3502	2,190.30	4,733.00	116.1%
Workers' Compensation		3601-3602	16,332.77	14,483.00	-11.3%
OPEB, Allocated		3701-3702	1,465.57	0.00	-100.0%
OPEB, Active Employees		3751-3752	1,006.79	0.00	-100.0%
PERS Reduction		3801-3802	5,456.68	6,254.00	14.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			241,857.30	225,609.00	-6.7%
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	42,231.16	31,811.00	-24.7%
Noncapitalized Equipment		4400	1,482.53	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			43,713.69	31,811.00	-27.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	632.94	200.00	-68.4%
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	43,167.23	50,000.00	15.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,895.02	500.00	-87.2%
Professional/Consulting Services and Operating Expenditures		5800	5,128.00	2,200.00	-57.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,823.19	52,900.00	0.1%
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	48,905.00	40,142.00	-17.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			48,905.00	40,142.00	-17.9%
TOTAL, EXPENDITURES			1,116,138.50	1,018,622.00	-8.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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%
(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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,780.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,154,048.82	1,016,122.00	-12.0%
4) Other Local Revenue		8600-8799	2,298.67	2,500.00	8.8%
5) TOTAL, REVENUES			1,158,127.49	1,018,622.00	-12.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		892,642.52	817,819.00	-8.4%
2) Instruction - Related Services	2000-2999		130,763.79	109,572.00	-16.2%
3) Pupil Services	3000-3999		659.96	1,089.00	65.0%
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		48,905.00	40,142.00	-17.9%
8) Plant Services	8000-8999		43,167.23	50,000.00	15.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,116,138.50	1,018,622.00	-8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			41,988.99	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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,988.99	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.47	41,989.46	8933827.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.47	41,989.46	8933827.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.47	41,989.46	8933827.7%
2) Ending Balance, June 30 (E + F1e)			41,989.46	41,989.46	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	41,989.46	248,171.00	491.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		(206,181.54)	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,392,727.40	5,439,545.00	0.9%
3) Other State Revenue		8300-8599	451,151.13	489,715.00	8.5%
4) Other Local Revenue		8600-8799	1,635,880.74	1,515,000.00	-7.4%
5) TOTAL, REVENUES			7,479,759.27	7,444,260.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,622,590.23	2,457,727.00	-6.3%
3) Employee Benefits		3000-3999	962,301.69	858,632.00	-10.8%
4) Books and Supplies		4000-4999	2,758,141.69	3,161,000.00	14.6%
5) Services and Other Operating Expenditures		5000-5999	74,537.68	87,500.00	17.4%
6) Capital Outlay		6000-6999	71,244.97	100,000.00	40.4%
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	336,374.22	327,224.00	-2.7%
9) TOTAL, EXPENDITURES			6,825,190.48	6,992,083.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			654,568.79	452,177.00	-30.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			654,568.79	452,177.00	-30.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,522,060.83	3,176,629.62	26.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,522,060.83	3,176,629.62	26.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,522,060.83	3,176,629.62	26.0%
2) Ending Balance, June 30 (E + F1e)			3,176,629.62	3,628,806.62	14.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	224,914.24	0.00	-100.0%
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	2,941,715.38		
d) Unappropriated Amount		9790		3,628,806.62	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,074,387.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	85,092.24		
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	1,021,341.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	10,092.96		
6) Stores		9320	224,914.24		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,425,828.04		
H. LIABILITIES					
1) Accounts Payable		9500	176,545.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	72,653.41		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			249,198.42		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,176,629.62		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	5,336,382.40	5,439,545.00	1.9%
Other Federal Revenue (incl. ARRA)		8290	56,345.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			5,392,727.40	5,439,545.00	0.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	451,151.13	489,715.00	8.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			451,151.13	489,715.00	8.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	39,030.00	0.00	-100.0%
Food Service Sales		8634	1,521,279.35	1,450,000.00	-4.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,002.90	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	60,568.49	50,000.00	-17.4%
TOTAL, OTHER LOCAL REVENUE			1,635,880.74	1,515,000.00	-7.4%
TOTAL, REVENUES			7,479,759.27	7,444,260.00	-0.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	2,295,591.12	2,117,306.00	-7.8%
Classified Supervisors' and Administrators' Salaries		2300	119,347.80	119,341.00	0.0%
Clerical, Technical and Office Salaries		2400	207,651.31	221,080.00	6.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,622,590.23	2,457,727.00	-6.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	185,663.31	140,613.00	-24.3%
OASDI/Medicare/Alternative		3301-3302	195,560.25	178,952.00	-8.5%
Health and Welfare Benefits		3401-3402	467,676.27	447,486.00	-4.3%
Unemployment Insurance		3501-3502	8,102.42	16,904.00	108.6%
Workers' Compensation		3601-3602	58,659.72	51,723.00	-11.8%
OPEB, Allocated		3701-3702	5,273.62	0.00	-100.0%
OPEB, Active Employees		3751-3752	3,144.22	0.00	-100.0%
PERS Reduction		3801-3802	38,221.88	22,954.00	-39.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			962,301.69	858,632.00	-10.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	229,104.16	251,000.00	9.6%
Noncapitalized Equipment		4400	93,839.68	100,000.00	6.6%
Food		4700	2,435,197.85	2,810,000.00	15.4%
TOTAL, BOOKS AND SUPPLIES			2,758,141.69	3,161,000.00	14.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,086.41	4,500.00	-11.5%
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	415.22	1,750.00	321.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,486.94	6,000.00	33.7%
Professional/Consulting Services and Operating Expenditures		5800	64,302.74	75,000.00	16.6%
Communications		5900	246.37	250.00	1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			74,537.68	87,500.00	17.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	71,244.97	100,000.00	40.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			71,244.97	100,000.00	40.4%
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	336,374.22	327,224.00	-2.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			336,374.22	327,224.00	-2.7%
TOTAL, EXPENDITURES			6,825,190.48	6,992,083.00	2.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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%
Transfers of Restricted Balances		8997	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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,392,727.40	5,439,545.00	0.9%
3) Other State Revenue		8300-8599	451,151.13	489,715.00	8.5%
4) Other Local Revenue		8600-8799	1,635,880.74	1,515,000.00	-7.4%
5) TOTAL, REVENUES			7,479,759.27	7,444,260.00	-0.5%
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		6,488,816.26	6,664,859.00	2.7%
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		336,374.22	327,224.00	-2.7%
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			6,825,190.48	6,992,083.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			654,568.79	452,177.00	-30.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			654,568.79	452,177.00	-30.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,522,060.83	3,176,629.62	26.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,522,060.83	3,176,629.62	26.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,522,060.83	3,176,629.62	26.0%
2) Ending Balance, June 30 (E + F1e)			3,176,629.62	3,628,806.62	14.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	224,914.24	0.00	-100.0%
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	2,941,715.38		
d) Unappropriated Amount		9790		3,628,806.62	

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	31,745.61	0.00	-100.0%
5) TOTAL, REVENUES			31,745.61	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	25,623.10	228,000.00	789.8%
5) Services and Other Operating Expenditures		5000-5999	198,137.96	175,000.00	-11.7%
6) Capital Outlay		6000-6999	8,119.28	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			231,880.34	403,000.00	73.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(200,134.73)	(403,000.00)	101.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,228,046.05	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	(2,187,767.05)	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			40,279.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(159,855.73)	(403,000.00)	152.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,042,733.78	2,882,878.05	-5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,042,733.78	2,882,878.05	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,042,733.78	2,882,878.05	-5.3%
2) Ending Balance, June 30 (E + F1e)			2,882,878.05	2,479,878.05	-14.0%
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	2,882,878.05		
d) Unappropriated Amount		9790		2,479,878.05	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,883,846.62		
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	6,089.87		
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			2,889,936.49		
H. LIABILITIES					
1) Accounts Payable		9500	7,058.44		
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			7,058.44		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,882,878.05		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	31,745.61	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			31,745.61	0.00	-100.0%
TOTAL, REVENUES			31,745.61	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	25,623.10	228,000.00	789.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,623.10	228,000.00	789.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	198,137.96	175,000.00	-11.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			198,137.96	175,000.00	-11.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	8,119.28	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,119.28	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			231,880.34	403,000.00	73.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	2,228,046.05	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,228,046.05	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%
Transfers of Restricted Balances		8997	(2,187,767.05)	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(2,187,767.05)	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			40,279.00	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	31,745.61	0.00	-100.0%
5) TOTAL, REVENUES			31,745.61	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		231,880.34	403,000.00	73.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			231,880.34	403,000.00	73.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(200,134.73)	(403,000.00)	101.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,228,046.05	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	(2,187,767.05)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			40,279.00	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(159,855.73)	(403,000.00)	152.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,042,733.78	2,882,878.05	-5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,042,733.78	2,882,878.05	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,042,733.78	2,882,878.05	-5.3%
2) Ending Balance, June 30 (E + F1e)			2,882,878.05	2,479,878.05	-14.0%
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	2,882,878.05		
d) Unappropriated Amount		9790		2,479,878.05	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	367,982.74	350,000.00	-4.9%
5) TOTAL, REVENUES			367,982.74	350,000.00	-4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	63,717.20	58,306.00	-8.5%
3) Employee Benefits		3000-3999	23,736.79	22,028.00	-7.2%
4) Books and Supplies		4000-4999	55,781.97	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,561,720.79	849,000.00	-66.9%
6) Capital Outlay		6000-6999	28,993,791.00	39,646,403.00	36.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,698,747.75	40,575,737.00	28.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,330,765.01)	(40,225,737.00)	28.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	46,051,770.60	0.00	-100.0%
b) Uses		7630-7699	14,238,262.50	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,813,508.10	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			482,743.09	(40,225,737.00)	-8432.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,824,162.65	45,306,905.74	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,824,162.65	45,306,905.74	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,824,162.65	45,306,905.74	1.1%
2) Ending Balance, June 30 (E + F1e)			45,306,905.74	5,081,168.74	-88.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	45,306,905.74		
d) Unappropriated Amount		9790		5,081,168.74	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	47,024,568.55		
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	73,130.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.94		
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			47,097,699.64		
H. LIABILITIES					
1) Accounts Payable		9500	1,766,053.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	24,740.18		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,790,793.90		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			45,306,905.74		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		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	367,982.74	350,000.00	-4.9%
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			367,982.74	350,000.00	-4.9%
TOTAL, REVENUES			367,982.74	350,000.00	-4.9%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	833.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	62,884.20	58,306.00	-7.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			63,717.20	58,306.00	-8.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,186.24	5,661.00	-8.5%
OASDI/Medicare/Alternative		3301-3302	4,694.38	4,460.00	-5.0%
Health and Welfare Benefits		3401-3402	8,960.04	8,973.00	0.1%
Unemployment Insurance		3501-3502	191.15	420.00	119.7%
Workers' Compensation		3601-3602	1,403.63	1,285.00	-8.5%
OPEB, Allocated		3701-3702	128.13	0.00	-100.0%
OPEB, Active Employees		3751-3752	63.52	0.00	-100.0%
PERS Reduction		3801-3802	2,109.70	1,229.00	-41.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,736.79	22,028.00	-7.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	38,149.69	0.00	-100.0%
Noncapitalized Equipment		4400	17,632.28	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			55,781.97	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	272.00	0.00	-100.0%
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	14,367.49	15,000.00	4.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	24,413.10	311,000.00	1173.9%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,519,053.20	523,000.00	-79.2%
Communications		5900	3,615.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,561,720.79	849,000.00	-66.9%
CAPITAL OUTLAY					
Land		6100	9,207.00	60,000.00	551.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	28,881,832.16	39,390,403.00	36.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	102,751.84	196,000.00	90.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			28,993,791.00	39,646,403.00	36.7%
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			31,698,747.75	40,575,737.00	28.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	44,319,990.75	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	1,731,779.85	0.00	-100.0%
(c) TOTAL, SOURCES			46,051,770.60	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	14,238,262.50	0.00	-100.0%
(d) TOTAL, USES			14,238,262.50	0.00	-100.0%
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)			31,813,508.10	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	367,982.74	350,000.00	-4.9%
5) TOTAL, REVENUES			367,982.74	350,000.00	-4.9%
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		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		29,885,230.40	40,575,737.00	35.8%
9) Other Outgo	9000-9999	Except 7600-7699	1,813,517.35	0.00	-100.0%
10) TOTAL, EXPENDITURES			31,698,747.75	40,575,737.00	28.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(31,330,765.01)	(40,225,737.00)	28.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	46,051,770.60	0.00	-100.0%
b) Uses		7630-7699	14,238,262.50	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,813,508.10	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			482,743.09	(40,225,737.00)	-8432.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,824,162.65	45,306,905.74	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,824,162.65	45,306,905.74	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,824,162.65	45,306,905.74	1.1%
2) Ending Balance, June 30 (E + F1e)			45,306,905.74	5,081,168.74	-88.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	45,306,905.74		
d) Unappropriated Amount		9790		5,081,168.74	

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	648,228.56	545,000.00	-15.9%
5) TOTAL, REVENUES			648,228.56	545,000.00	-15.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,125.00	7,335.00	-9.7%
3) Employee Benefits		3000-3999	1,899.34	1,731.00	-8.9%
4) Books and Supplies		4000-4999	3,981.66	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	356,151.10	135,000.00	-62.1%
6) Capital Outlay		6000-6999	32,814.83	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			402,971.93	144,066.00	-64.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			245,256.63	400,934.00	63.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			245,256.63	400,934.00	63.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,106,458.94	4,351,715.57	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,106,458.94	4,351,715.57	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,106,458.94	4,351,715.57	6.0%
2) Ending Balance, June 30 (E + F1e)			4,351,715.57	4,752,649.57	9.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	3,835,272.05	3,000,000.00	-21.8%
c) Undesignated Amount		9790	516,443.52		
d) Unappropriated Amount		9790		1,752,649.57	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,366,278.38		
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	8,738.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,499.56		
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			4,384,516.41		
H. LIABILITIES					
1) Accounts Payable		9500	22,776.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,024.34		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			32,800.84		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,351,715.57		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	270,286.06	250,000.00	-7.5%
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	44,322.61	45,000.00	1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	333,619.89	250,000.00	-25.1%
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			648,228.56	545,000.00	-15.9%
TOTAL, REVENUES			648,228.56	545,000.00	-15.9%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	8,125.00	7,335.00	-9.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,125.00	7,335.00	-9.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	504.00	712.00	41.3%
OASDI/Medicare/Alternative		3301-3302	142.00	561.00	295.1%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	179.00	53.00	-70.4%
Workers' Compensation		3601-3602	789.00	162.00	-79.5%
OPEB, Allocated		3701-3702	16.34	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	269.00	243.00	-9.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,899.34	1,731.00	-8.9%
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	3,981.66	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,981.66	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	326.00	0.00	-100.0%
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	339,535.60	135,000.00	-60.2%
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	16,289.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			356,151.10	135,000.00	-62.1%
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	32,814.83	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			32,814.83	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			402,971.93	144,066.00	-64.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	2009-10 Unaudited Actuals	2010-11 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	648,228.56	545,000.00	-15.9%
5) TOTAL, REVENUES			648,228.56	545,000.00	-15.9%
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		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		13,909.84	9,066.00	-34.8%
8) Plant Services	8000-8999		389,062.09	135,000.00	-65.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			402,971.93	144,066.00	-64.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			245,256.63	400,934.00	63.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			245,256.63	400,934.00	63.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,106,458.94	4,351,715.57	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,106,458.94	4,351,715.57	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,106,458.94	4,351,715.57	6.0%
2) Ending Balance, June 30 (E + F1e)			4,351,715.57	4,752,649.57	9.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	3,835,272.05	3,000,000.00	-21.8%
c) Undesignated Amount		9790	516,443.52		
d) Unappropriated Amount		9790		1,752,649.57	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	1,507,054.00	New
4) Other Local Revenue		8600-8799	24,350.77	10,000.00	-58.9%
5) TOTAL, REVENUES			24,350.77	1,517,054.00	6130.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,409,671.81	1,507,054.00	-65.8%
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			4,409,671.81	1,507,054.00	-65.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,385,321.04)	10,000.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,385,321.04)	10,000.00	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,385,321.04	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,385,321.04	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,385,321.04	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	10,000.00	New
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	0.00		
d) Unappropriated Amount		9790		10,000.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.94		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.94		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.94		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.94		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	1,507,054.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	1,507,054.00	New
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24,350.77	10,000.00	-58.9%
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			24,350.77	10,000.00	-58.9%
TOTAL, REVENUES			24,350.77	1,517,054.00	6130.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	2009-10 Unaudited Actuals	2010-11 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	4,409,671.81	1,507,054.00	-65.8%
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			4,409,671.81	1,507,054.00	-65.8%
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			4,409,671.81	1,507,054.00	-65.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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%
(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%

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	1,507,054.00	New
4) Other Local Revenue		8600-8799	24,350.77	10,000.00	-58.9%
5) TOTAL, REVENUES			24,350.77	1,517,054.00	6130.0%
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		4,409,671.81	1,507,054.00	-65.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,409,671.81	1,507,054.00	-65.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,385,321.04)	10,000.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,385,321.04)	10,000.00	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,385,321.04	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,385,321.04	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,385,321.04	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	10,000.00	New
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	0.00		
d) Unappropriated Amount		9790		10,000.00	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	88,322.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,910,311.00	0.00	-100.0%
5) TOTAL, REVENUES			7,998,633.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	9,047,340.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,047,340.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,048,707.00)	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	869,771.00	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			869,771.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(178,936.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,469,605.00	6,290,669.00	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,469,605.00	6,290,669.00	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,469,605.00	6,290,669.00	-2.8%
2) Ending Balance, June 30 (E + F1e)			6,290,669.00	6,290,669.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	6,290,669.00		
d) Unappropriated Amount		9790		6,290,669.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,290,669.00		
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			6,290,669.00		
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)			6,290,669.00		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		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	88,322.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			88,322.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	7,676,798.00	0.00	-100.0%
Unsecured Roll		8612	172,752.00	0.00	-100.0%
Prior Years' Taxes		8613	19,738.00	0.00	-100.0%
Supplemental Taxes		8614	(4,512.00)	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	(2,262.00)	0.00	-100.0%
Interest		8660	47,172.00	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	625.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,910,311.00	0.00	-100.0%
TOTAL, REVENUES			7,998,633.00	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,545,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	6,502,340.00	0.00	-100.0%
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)			9,047,340.00	0.00	-100.0%
TOTAL, EXPENDITURES			9,047,340.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	869,771.00	0.00	-100.0%
(c) TOTAL, SOURCES			869,771.00	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)			869,771.00	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	88,322.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,910,311.00	0.00	-100.0%
5) TOTAL, REVENUES			7,998,633.00	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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	9,047,340.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			9,047,340.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,048,707.00)	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	869,771.00	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			869,771.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(178,936.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,469,605.00	6,290,669.00	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,469,605.00	6,290,669.00	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,469,605.00	6,290,669.00	-2.8%
2) Ending Balance, June 30 (E + F1e)			6,290,669.00	6,290,669.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	6,290,669.00		
d) Unappropriated Amount		9790		6,290,669.00	

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
Total, Legally Restricted Balance		0.00	0.00

Unaudited Actuals
2009-10 Unaudited Actuals
Bond Interest and Redemption Fund
Analysis of Bonded Indebtedness

BOND DESCRIPTION		FY 2009-10 Actuals Total	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	166,880,000.00	166,880,000.00
Bonds from Acquired District			0.00
Bonds Sold		44,320,000.00	44,320,000.00
Subtotal		211,200,000.00	211,200,000.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		16,215,000.00	16,215,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	194,985,000.00	194,985,000.00
1. Restricted Balance, July 1	2009-10	6,469,604.00	6,469,604.00
2. Tax Receipts	2009-10	7,863,140.00	7,863,140.00
3. State and Federal Apportionments	2009-10	88,322.00	88,322.00
4. Other Designated Revenue	2009-10	916,943.00	916,943.00
5. Subtotal (Sum of lines 1 through 4)		15,338,009.00	15,338,009.00
6. Less: Actual Expenditures or Other Uses	2009-10	9,047,340.00	9,047,340.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2009-10	6,290,669.00	6,290,669.00
8. Estimated Tax Receipts on the Unsecured Roll	2010-11	211,252.00	211,252.00
9. Estimated State and Federal Apportionments	2010-11		0.00
10. Other Estimated Revenue	2010-11		0.00
11. Subtotal (Sum of lines 7 through 10)		6,501,921.00	6,501,921.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2010-11	13,086,450.00	13,086,450.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2010-11	6,584,529.00	6,584,529.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2010-11		0.00000
b) LEVIED	2010-11		0.00000

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,987,528.94	5,060,055.00	1.5%
5) TOTAL, REVENUES			4,987,528.94	5,060,055.00	1.5%
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	4,837,454.70	4,915,055.00	1.6%
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			4,837,454.70	4,915,055.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			150,074.24	145,000.00	-3.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			150,074.24	145,000.00	-3.4%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,203,966.74	1,354,040.98	12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,203,966.74	1,354,040.98	12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,203,966.74	1,354,040.98	12.5%
2) Ending Net Assets, June 30 (E + F1e)			1,354,040.98	1,499,040.98	10.7%
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	70,000.00	0.00	-100.0%
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	1,284,040.98		
d) Unappropriated Amount		9790		1,499,040.98	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,091,258.78		
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	442,514.20		
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	70,000.00		
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			1,603,772.98		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	249,732.00		
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			249,732.00		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			1,354,040.98		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,995.83	25,000.00	150.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	4,801,727.91	4,915,055.00	2.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	175,805.20	120,000.00	-31.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,987,528.94	5,060,055.00	1.5%
TOTAL, REVENUES			4,987,528.94	5,060,055.00	1.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	2009-10 Unaudited Actuals	2010-11 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	4,837,454.70	4,915,055.00	1.6%
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			4,837,454.70	4,915,055.00	1.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			4,837,454.70	4,915,055.00	1.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,987,528.94	5,060,055.00	1.5%
5) TOTAL, REVENUES			4,987,528.94	5,060,055.00	1.5%
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		4,837,454.70	4,915,055.00	1.6%
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			4,837,454.70	4,915,055.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			150,074.24	145,000.00	-3.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			150,074.24	145,000.00	-3.4%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,203,966.74	1,354,040.98	12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,203,966.74	1,354,040.98	12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,203,966.74	1,354,040.98	12.5%
2) Ending Net Assets, June 30 (E + F1e)			1,354,040.98	1,499,040.98	10.7%
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	70,000.00	0.00	-100.0%
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	1,284,040.98		
d) Unappropriated Amount		9790		1,499,040.98	

SECTION 4

CERTIFICATION AND OTHER REPORTS

Unaudited Actuals
FINANCIAL REPORTS
2009-10 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)	64.87%
	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 Adults in 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.	\$0.00
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	\$103,452,368.90
	Appropriations Subject to Limit	\$103,452,368.90
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2011-12, subject to CDE approval.	3.84%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2011-12 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	\$3,797,275.72
	Approved Transportation Expense - SD/OI	\$2,699,758.87
	For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2009-10 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 14, 2010

To the Superintendent of Public Instruction:

2009-10 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:

For School District:

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Financial Reporting Analyst
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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 2011-12 budget year:

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

Description	2009-10 Unaudited Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			13,357.37	13,097.95	13,097.95	13,097.95
a. Kindergarten	1,580.36	1,574.07				
b. Grades One through Three	4,789.63	4,780.07				
c. Grades Four through Six	4,110.54	4,083.59				
d. Grades Seven and Eight	2,616.14	2,604.74				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	5.27	7.11				
g. Community Day School	0.00	0.00				
2. Special Education						
a. Special Day Class	464.27	470.16	464.27	464.27	464.27	464.27
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	10.56	10.65	10.56	10.56	10.56	10.56
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	1.00	1.00	1.00	1.00	1.00	1.00
3. TOTAL, ELEMENTARY	13,577.77	13,531.39	13,833.20	13,573.78	13,573.78	13,573.78
HIGH SCHOOL						
4. General Education			5,343.74	5,245.79	5,245.79	5,245.79
a. Grades Nine through Twelve	5,077.90	4,995.89				
b. Continuation Education	174.06	178.04				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	4.89	6.07				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	275.17	271.57	275.17	275.17	275.17	275.17
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	19.64	19.10	19.64	19.64	19.64	19.64
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	3.62	3.69	3.62	3.62	3.62	3.62
6. TOTAL, HIGH SCHOOL	5,555.28	5,474.36	5,642.17	5,544.22	5,544.22	5,544.22
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	2.35	2.19	2.19	4.00	4.00	4.00
b. Special Day Class - High School	2.88	2.72	2.72	4.00	4.00	4.00
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	5.23	4.91	4.91	8.00	8.00	8.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	19,138.28	19,010.66	19,480.28	19,126.00	19,126.00	19,126.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2009-10 Unaudited Actuals			2010-11 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)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	19,138.28	19,010.66	19,480.28	19,126.00	19,126.00	19,126.00
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 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	1,014.23	923.91	1,014.23	1,014.14	1,014.14	1,014.14
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	1,014.23	923.91	1,014.23	1,014.14	1,014.14	1,014.14
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), currently in effect for a five-year period from 2008-09 through 2012-13.

	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	37,307,319.32		37,307,319.32	27,399,577.02	27,789,124.64	36,917,771.70
Total capital assets not being depreciated	54,132,490.19	0.00	54,132,490.19	27,399,577.02	27,789,124.64	53,742,942.57
Capital assets being depreciated:						
Land Improvements	7,481,922.43		7,481,922.43			7,481,922.43
Buildings	206,225,635.54		206,225,635.54	34,647,000.34		240,872,635.88
Equipment	16,100,670.50		16,100,670.50		66,367.46	16,034,303.04
Total capital assets being depreciated	229,808,228.47	0.00	229,808,228.47	34,647,000.34	66,367.46	264,388,861.35
Accumulated Depreciation for:						
Land Improvements	(3,885,270.77)		(3,885,270.77)		2,636.90	(3,887,907.67)
Buildings	(37,078,019.80)		(37,078,019.80)	547.88	4,703,877.44	(41,781,349.36)
Equipment	(12,846,790.44)	3,688.82	(12,843,101.62)	151,699.55	1,143,484.41	(13,834,886.48)
Total accumulated depreciation	(53,810,081.01)	3,688.82	(53,806,392.19)	152,247.43	5,849,998.75	(59,504,143.51)
Total capital assets being depreciated, net	175,998,147.46	3,688.82	176,001,836.28	34,799,247.77	5,916,366.21	204,884,717.84
Governmental activity capital assets, net	230,130,637.65	3,688.82	230,134,326.47	62,198,824.79	33,705,490.85	258,627,660.41
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	0.00	0.00	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	87,931,651.86	301	1,232,416.42	303	86,699,235.44	305	1,788,382.49		307	84,910,852.95	309		
2000 - Classified Salaries	27,210,073.72	311	259,703.83	313	26,950,369.89	315	4,090,216.92		317	22,860,152.97	319		
3000 - Employee Benefits (Excluding 3800)	31,680,265.93	321	607,498.41	323	31,072,767.52	325	1,650,158.78		327	29,422,608.74	329		
4000 - Books, Supplies Equip Replace. (6500)	5,455,196.12	331	335,128.61	333	5,120,067.51	335	1,234,960.03		337	3,885,107.48	339		
5000 - Services. . . & 7300 - Indirect Costs	13,312,336.28	341	1,760,892.95	343	11,551,443.33	345	2,258,970.32		347	9,292,473.01	349		
TOTAL					161,393,883.69	365	TOTAL					150,371,195.15	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	74,586,127.49 375
2. Salaries of Instructional Aides Per EC 41011.	2100	4,434,957.05 380
3. STRS.	3101 & 3102	6,046,092.34 382
4. PERS.	3201 & 3202	487,042.24 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,414,967.63 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	9,764,399.60 385
7. Unemployment Insurance.	3501 & 3502	241,538.01 390
8. Workers' Compensation Insurance.	3601 & 3602	1,919,248.05 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	61,568.32
10. Other Benefits (EC 22310).	3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		98,955,940.73 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		1,354,246.34
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		56,189.36 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		97,545,505.03 397
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.		64.87%
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)	64.87%	
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).	150,371,195.15	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

	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	166,880,053.70	385,449.00	167,265,502.70	32,768,431.18	2,545,000.00	197,488,933.88	2,015,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	915,000.00		915,000.00		290,000.00	625,000.00	305,000.00
Capital Leases Payable	26,000.00		26,000.00		26,000.00	0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt		1,459,426.00	1,459,426.00	2,601,551.00		4,060,977.00	
Net OPEB Obligation	673,484.05	(318,895.00)	354,589.05	119,141.68		473,730.73	
Compensated Absences Payable	859,413.58		859,413.58	2,432.07		861,845.65	
Governmental activities long-term liabilities	169,353,951.33	1,525,980.00	170,879,931.33	35,491,555.93	2,861,000.00	203,510,487.26	2,320,000.00
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

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2008-09 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2008-09 Actual			2009-10 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	104,614,282.07		104,614,282.07			103,452,368.90
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	20,504.99		20,504.99			20,152.51
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2008-09			Adjustments to 2009-10		
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 (2009-10 data should tie to Principal Apportionment Attendance Software reports)	2009-10 P2 Report			2010-11 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	19,138.28		19,138.28	19,126.00		19,126.00
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	1,014.23		1,014.23	1,014.14		1,014.14
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)		20,152.51				20,140.14
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)		20,152.51				20,140.14
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2009-10 Actual			2010-11 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	420,503.02		420,503.02	420,491.00		420,491.00
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)	37,663,201.76		37,663,201.76	37,951,917.00		37,951,917.00
5. Unsecured Roll Taxes (Object 8042)	1,541,151.13		1,541,151.13	1,560,217.00		1,560,217.00
6. Prior Years' Taxes (Object 8043)	(8,143.31)		(8,143.31)	0.00		0.00
7. Supplemental Taxes (Object 8044)	660,010.30		660,010.30	595,168.00		595,168.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(3,825,540.00)		(3,825,540.00)	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 (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	3,843,084.94		3,843,084.94	206,409.00		206,409.00
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)	(1,833,666.99)	1,833,666.99	0.00	(2,051,139.00)	2,051,139.00	0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	38,460,600.85	1,833,666.99	40,294,267.84	38,683,063.00	2,051,139.00	40,734,202.00
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)	38,460,600.85	1,833,666.99	40,294,267.84	38,683,063.00	2,051,139.00	40,734,202.00

	2009-10 Calculations			2010-11 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)			1,525,169.84			1,389,213.00
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)			1,525,169.84			1,389,213.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	57,929,380.00		57,929,380.00	56,245,514.00		56,245,514.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(419,508.01)		(419,508.01)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		635,813.00	635,813.00		636,712.00	636,712.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		44,660.00	44,660.00			0.00
28. Comm Day Sch Adtl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		22,651.00	22,651.00		22,597.00	22,597.00
29. Comm Day Sch Adtl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		(5,446.00)	(5,446.00)			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	5,497,569.00	5,497,569.00	0.00	5,193,730.42	5,193,730.42
33. Charter Schs. Categorical Block Grant (Object 8015)**		542,462.00	542,462.00		404,641.86	404,641.86
34. Class Size Reduction, Grades K-3 (Object 8434)	4,808,150.00		4,808,150.00	3,331,174.00		3,331,174.00
35. Class Size Reduction, Grade 9 (Object 8590)**		304,091.00	304,091.00		491,582.00	491,582.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	62,318,021.99	7,041,800.00	69,359,821.99	59,576,688.00	6,749,263.28	66,325,951.28
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	26,036.00		26,036.00	39,662.00		39,662.00
38. TOTAL STATE AID (Lines C36 plus C37)	62,344,057.99	7,041,800.00	69,385,857.99	59,616,350.00	6,749,263.28	66,365,613.28
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	157,233,669.11		157,233,669.11	149,738,381.00		149,738,381.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	421,510.37		421,510.37	400,000.00		400,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			104,614,282.07			103,452,368.90
2. Inflation Adjustment			1.0062			0.9746
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9828			0.9994
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			103,452,368.90			100,764,183.92
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			40,294,267.84			40,734,202.00
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)			2,418,301.20			2,416,816.80
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			64,683,270.90			61,419,194.92
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			64,683,270.90			61,419,194.92
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])			282,179.15			273,615.92
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			40,576,446.99			41,007,817.92
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)			64,401,091.75			61,145,579.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			40,576,446.99			
b. State Subventions (Line D8)			64,401,091.75			
c. Less: Excluded Appropriations (Line C23)			1,525,169.84			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			103,452,368.90			

* Please provide below an explanation for each entry in the adjustments column.
** Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009). Amounts in Section C, State Aid Received, can no longer be extracted and must be manually input into the Adjustments column.

Charter school revenues were entered manually and adjustment entries were made for revenue impacted by the flexibility provisions of SBX3 4 in Section C.

Karen Huddleston _____ Gann Contact Person	760-966-4075 _____ Contact Phone Number
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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. 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) 4,350,309.21
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) 142,893,391.65

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) 3.04%

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. 0.00
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)	4,899,306.19
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,123,477.70
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	25,209.25
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	128,853.90
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)	473,782.95
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 A)	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)	6,650,629.99
9. Carry-Forward Adjustment (Part IV, Line F)	(275,370.43)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,375,259.56

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	107,825,884.21
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,646,298.82
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	14,784,765.44
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	131,781.77
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	212,305.24
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	1,780,836.24
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)	109,784.73
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)	780,411.98
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)	15,111,182.36
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)	104,452.20
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	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)	175,804.08
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,067,233.50
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,417,571.29
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)	166,148,311.86

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)

4.00%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18)

3.84%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>6,650,629.99</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>666,977.43</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.57%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.57%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.24%) times Part III, Line B18); zero if positive	<u>(275,370.43)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(275,370.43)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.84%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-137,685.22) is applied to the current year calculation and the remainder (\$-137,685.21) is deferred to one or more future years:	<u>3.92%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-91,790.14) is applied to the current year calculation and the remainder (\$-183,580.29) is deferred to one or more future years:	<u>3.95%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(275,370.43)</u>

Unaudited Actuals
2009-10 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,084,662.06	1,084,662.06
2. State Lottery Revenue	8560	2,180,820.72		343,669.92	2,524,490.64
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)		2,180,820.72	0.00	1,428,331.98	3,609,152.70
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,737,863.29			1,737,863.29
2. Classified Salaries	2000-2999	65,890.14			65,890.14
3. Employee Benefits	3000-3999	7,860.92			7,860.92
4. Books and Supplies	4000-4999	1,233.03		302,574.11	303,807.14
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	367,973.34			367,973.34
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			1,959.85	1,959.85
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			22,031.39	22,031.39
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	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)		2,180,820.72	0.00	326,565.35	2,507,386.07
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	1,101,766.63	1,101,766.63
D. COMMENTS:					
Expenses are for software licensing and contracted services for instructional materials including AP testing.					

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			2009-10 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	169,188,657.21
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	24,510,766.39
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	211,965.02
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	88,220.95
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	669,415.33
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,298,551.03
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	3,405,850.57
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	648,968.54
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)				7,322,971.44
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)				137,354,919.38
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				137,354,919.38

Approved indirect cost rate: 4.57%
Highest rate used in any program: 5.24%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,393,634.53	155,084.00	4.57%
01	3011	1,831,144.76	83,683.00	4.57%
01	3185	262,743.00	12,007.00	4.57%
01	3315	396,672.30	18,128.00	4.57%
01	3345	991.00	14.00	1.41%
01	3550	139,586.53	6,379.00	4.57%
01	3710	86,749.95	1,735.00	2.00%
01	4035	1,359,576.27	5,051.00	0.37%
01	4036	3,274.00	150.00	4.58%
01	4045	33,126.74	1,514.00	4.57%
01	4110	14,610.00	668.04	4.57%
01	4203	504,990.80	5,050.00	1.00%
01	5630	25,466.79	1,120.00	4.40%
01	5640	107,782.54	4,995.00	4.63%
01	5810	821,499.36	13,867.00	1.69%
01	6286	131,880.46	6,026.00	4.57%
01	6520	169,433.97	7,743.00	4.57%
01	6530	3,928.00	180.00	4.58%
01	6535	7,695.00	24.00	0.31%
01	6660	58,765.74	2,686.00	4.57%
01	7090	959,876.21	28,903.00	3.01%
01	7091	1,050,231.91	31,496.00	3.00%
01	7220	43,691.40	1,997.00	4.57%
01	9010	4,242,327.59	161,427.55	3.81%
11	9010	39,501.04	1,803.00	4.56%
12	6055	1,065,453.50	48,905.00	4.59%
13	5310	6,417,571.29	336,374.22	5.24%

		2009-10 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		19,929.66
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of ABX3 4)		
C. Total ADA before adjustments (Lines A plus B)		19,929.66
D. Charter school ADA adjustments (From Section V)		(1,014.23)
E. Adjusted total ADA (Lines C plus D)		18,915.43
F. Expenditures per ADA (Line I.G divided by Line II.E)		\$7,261.53
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, or the prior year calculations included supplemental instructional hours ADA, in its final determination CDE will adjust the prior year base expenditure or prior year expenditure per ADA amounts.)	154,632,341.51	7,972.95
1. Adjustments to base expenditure or expenditure per ADA amounts (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	154,632,341.51	7,972.95
B. Required effort (Line A.2 times 90%)	139,169,107.36	7,175.66
C. Current year expenditures (Line I.G and Line II.F)	137,354,919.38	7,261.53
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	1,814,187.98	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 2011-12 may be reduced by the lower of the two percentages)	1.30%	0.00%

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement
(If both amounts in Line D of Section III are positive)

SFSF Expenditures (Resource 3200)	Funds 01, 09, and 62			2009-10 Expenditures
	Goals	Functions	Objects	
A. SFSF Expenditures available to apply to deficiency:				
1. All Resource 3200 Expenditures	All	All	1000-7999	8,529,099.60
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	82,119.00
c. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				82,119.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				8,446,980.60

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement
(If both amounts in Line D of Section III are positive) (continued)

Aggregate Expenditures/ Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	1,814,187.98	0.00
C. SFSF expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	137,354,919.38	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,261.53
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	1,814,187.98	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2011-12 may be reduced by the lower of the two percentages)	1.30%	0.00%

SECTION V - 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		(619.28)
Pacific View Charter		(394.95)
Total charter school adjustments	0.00	(1,014.23)

SECTION VI - 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 Costs			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
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-K-Kindergarten	726,975.03	662,415.66	1,389,390.69	74,899.42		1,464,290.11
1110	Regular Education, K-12	79,522,867.46	34,410,980.75	113,933,848.21	6,141,958.03		120,075,806.24
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,003,408.55	477,180.79	1,480,589.34	79,815.77		1,560,405.11
3300	Independent Study Centers	2,067,944.84	423,947.91	2,491,892.75	134,333.22		2,626,225.97
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
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	27,952,133.77	5,832,682.02	33,784,815.79	1,821,275.45		35,606,091.24
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	3,425,011.78	597,641.73	4,022,653.51	216,853.63		4,239,507.14
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	377,385.24	0.00	377,385.24	20,344.12		397,729.36
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					33,659.48	33,659.48
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					82,119.00	82,119.00
----	Other Outgo					3,076,936.84	3,076,936.84
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	412,968.92		412,968.92
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)				(387,082.22)		(387,082.22)
----	Total General Fund Expenditures	115,075,726.67	42,404,848.86	157,480,575.53	8,515,366.34	3,192,715.32	169,188,657.19

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	374,180.77	233,561.61	0.00	10,690.16	0.00	0.00	0.00			4,090.29	104,452.20	726,975.03
1110	Regular Education, K-12	79,391,085.69	0.00	0.00	0.00	0.00	0.00	131,781.77			0.00	0.00	79,522,867.46
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	1,003,408.55	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,003,408.55
3300	Independent Study Centers	1,642,788.34	0.00	0.00	0.00	425,156.50	0.00	0.00			0.00	0.00	2,067,944.84
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	23,502,062.15	819,463.75	0.00	0.00	1,043,977.44	2,581,922.07	0.00			4,708.36	0.00	27,952,133.77
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	3,124,351.18	244,912.60	55,342.78	0.00	0.00	0.00	0.00	0.00	132.80	272.42	0.00	3,425,011.78
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		212,305.24	0.00	165,080.00	0.00	377,385.24
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		109,037,876.68	1,297,937.96	55,342.78	10,690.16	1,469,133.94	2,581,922.07	131,781.77	212,305.24	132.80	174,151.07	104,452.20	115,075,726.67

* Functions 7100-7199 for goals 8100 and 8500

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	368,678.87	293,736.79	0.00	662,415.66
1110	Regular Education, K-12	19,107,274.70	12,335,217.27	2,968,488.78	34,410,980.75
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	261,092.87	207,343.62	8,744.30	477,180.79
3300	Independent Study Centers	268,440.20	155,507.71	0.00	423,947.91
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
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)	2,986,954.90	2,142,550.70	703,176.42	5,832,682.02
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	321,183.58	276,458.15	0.00	597,641.73
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		23,313,625.12	15,410,814.24	3,680,409.50	42,404,848.86

A. Central Administration Costs in General Fund		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,909,690.14
2	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	25,209.25
3	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,008,958.12
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	1,958,591.06
5	Total Central Administration Costs in General Fund	8,902,448.57
B. Direct Charged and Allocated Costs in General Fund		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	115,075,726.67
2	Total Allocated Costs (from Form PCR, Column 2, Total)	42,404,848.86
3	Total Direct Charged and Allocated Costs in General Fund	157,480,575.53
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	175,804.08
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,067,233.50
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	6,417,571.29
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	7,660,608.87
D. Total Direct Charged and Allocated Costs (B3 + C5)		165,141,184.40
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.39%

Unaudited Actuals
2009-10
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)	33,659.48				33,659.48
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			82,119.00		82,119.00
Other Outgo (Objects 1000-7999)				3,076,936.84	3,076,936.84
Total Other Costs	33,659.48	0.00	82,119.00	3,076,936.84	3,192,715.32

	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)							
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	2,182,213.34 FTE Factor(s)	1,581,140.33 FTE Factor(s)	12,524,564.00 FTE Factor(s)	7,025,707.46 FTE Factor(s)	15,410,814.24 CU Factor(s)	0.00 CU Factor(s)	3,680,409.50 PT Factor(s)
3100 Alternative Schools	14.05	14.05	14.05	14.05	17.00		
3200 Continuation Schools	728.16	728.16	728.16	728.16	713.90		1,179.00
3300 Independent Study Centers							
3400 Opportunity Schools	9.95	9.95	9.95	9.95	12.00		0.65
3550 Community Day Schools	10.23	10.23	10.23	10.23	9.00		
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)	113.83	113.83	113.83	113.83	124.00		312.35
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	12.24	12.24	12.24	12.24	16.00		
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	888.46	888.46	888.46	888.46	891.90	0.00	1,492.00

Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,102.66	6,363.66
2. Inflation Increase	0041	262.00	(25.00)
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,364.66	6,338.66
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,364.66	6,338.66
b. Revenue Limit ADA	0033	19,480.28	19,126.00
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	123,985,358.90	121,233,211.16
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	168,980.00	159,580.00
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	413,351.00	404,788.00
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	124,567,689.90	121,797,579.16
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.81645	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	101,703,290.42	99,441,633.51
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	330,533.00	716,324.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	699,433.00	500,511.00
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)	- - -	(368,900.00)	215,813.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	101,334,390.42	99,657,446.51

Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	40,087,859.00	40,527,793.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	206,409.00	206,409.00
28. Less: Charter Schools In-lieu Taxes	0595	1,833,667.00	2,051,139.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	38,460,601.00	38,683,063.00
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	62,873,789.42	60,974,383.51
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	26,036.00	39,662.00
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	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---	(4,918,374.00)	(4,689,207.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(4,944,410.00)	(4,728,869.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	57,929,379.42	56,245,514.51
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	57,929,379.42	

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	0570		
49. Community Day School Additional Funding	3103, 9007		

Unaudited Actuals
2009-10 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(34,394.36)	0.00	(387,082.22)				
Other Sources/Uses Detail					0.00	2,298,551.03		
Fund Reconciliation							155,546.69	75,793.32
09 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
11 ADULT EDUCATION FUND								
Expenditure Detail	1,599.30	0.00	1,803.00	0.00				
Other Sources/Uses Detail					70,504.98	0.00		
Fund Reconciliation							60,748.00	1,682.66
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	3,895.02	0.00	48,905.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							8,316.00	59,309.30
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	4,486.94	0.00	336,374.22	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							10,092.96	72,653.41
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,228,046.05	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	24,413.10	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.94	24,740.18
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							9,499.56	10,024.34
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.94
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE 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

Unaudited Actuals
2009-10 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				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	34,394.36	(34,394.36)	387,082.22	(387,082.22)	2,298,551.03	2,298,551.03	244,204.15	244,204.15

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 (Preloded from 2008-09 Unaudited Actual data)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT											
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	429,958.08	0.00	0.00	0.00	1,102,589.25	2,400,947.80	8,600,996.35			12,534,491.48
2000-2999	Classified Salaries	1,862,348.38	0.00	0.00	0.00	425,211.87	1,385,646.28	2,389,280.62			6,062,487.15
3000-3999	Employee Benefits	912,990.51	0.00	0.00	0.00	516,486.33	1,417,077.87	3,483,956.73			6,330,551.44
4000-4999	Books and Supplies	264,216.72	0.00	0.00	0.00	11,133.74	16,241.89	104,506.01			396,098.36
5000-5999	Services and Other Operating Expenditures	164,239.69	0.00	0.00	0.00	111,545.32	27,057.71	2,323,235.82			2,626,078.54
6000-6999	Capital Outlay	2,426.80	0.00	0.00	0.00	0.00	0.00	0.00			2,426.80
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											
7310	Transfers of Indirect Costs	3,636,180.18	0.00	0.00	0.00	2,166,966.51	5,246,971.55	16,902,015.53	0.00	0.00	27,952,133.77
7350	Transfers of Indirect Costs - Interfund	24.00	0.00	0.00	0.00	18,142.00	0.00	7,743.00			25,909.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
TOTAL COSTS											
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)											
1000-1999	Certificated Salaries	5,832,682.07	0.00	0.00	0.00	18,142.00	0.00	7,743.00			5,832,682.07
2000-2999	Classified Salaries	5,832,706.07	0.00	0.00	0.00	2,185,108.51	5,246,971.55	16,909,758.53	0.00	0.00	5,858,591.07
3000-3999	Employee Benefits	9,468,886.25	0.00	0.00	0.00	0.00	0.00	0.00			33,810,724.84
4000-4999	Books and Supplies	271,964.58	0.00	0.00	0.00	395,592.30	17,095.19	1,802,087.29			2,486,739.36
5000-5999	Services and Other Operating Expenditures	69,209.49	0.00	0.00	0.00	40,417.60	90,446.25	1,068,035.04			1,198,898.89
6000-6999	Capital Outlay	2,710.67	0.00	0.00	0.00	113,994.53	12,684.87	1,053,385.10			1,249,273.99
7130	State Special Schools	29,688.66	0.00	0.00	0.00	11,133.74	9,396.46	86,887.63			110,128.50
7430-7439	Debt Service	0.00	0.00	0.00	0.00	107,073.75	6,647.75	1,652,862.97			1,796,273.13
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
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)	373,573.40	0.00	0.00	0.00	668,211.92	136,270.52	5,663,258.03	0.00	0.00	6,841,313.87
TOTAL BEFORE OBJECT 8980											
TOTAL COSTS											
TOTAL											
2,355											

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 (Preloaded from 2008-09 Unaudited Actual data)	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	157,993.50	0.00	0.00	0.00	705,995.95	2,383,852.61	6,798,909.06			10,047,752.12
2000-2999	Certificated Salaries	1,862,348.38	0.00	0.00	0.00	384,794.27	1,295,200.03	1,321,245.58			4,863,588.26
3000-3999	Employee Benefits	843,781.02	0.00	0.00	0.00	402,491.80	1,404,393.00	2,430,611.63			5,081,277.45
4000-4999	Books and Supplies	261,506.05	0.00	0.00	0.00	0.00	6,845.43	17,618.38			285,969.86
5000-5999	Services and Other Operating Expenditures	134,551.03	0.00	0.00	0.00	4,471.57	20,409.96	670,372.85			829,805.41
6000-6999	Capital Outlay	2,426.80	0.00	0.00	0.00	0.00	0.00	0.00			2,426.80
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	3,262,606.78	0.00	0.00	0.00	1,498,754.59	5,110,701.03	11,238,757.50		0.00	21,110,819.90
7310	Transfers of Indirect Costs	24.00	0.00	0.00	0.00	0.00	0.00	7,743.00			7,767.00
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	5,832,682.07									5,832,682.07
	Total Indirect Costs and PCR Allocations	5,832,706.07	0.00	0.00	0.00	0.00	0.00	7,743.00		0.00	5,840,449.07
	TOTAL BEFORE OBJECT 8980	9,095,312.85	0.00	0.00	0.00	1,498,754.59	5,110,701.03	11,246,500.50		0.00	26,951,268.97
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
TOTAL COSTS											
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	5,419.92	0.00	0.00	0.00	0.00	0.00	0.00			5,419.92
2000-2999	Certificated Salaries	261,709.20	0.00	0.00	0.00	0.00	0.00	0.00			261,709.20
3000-3999	Employee Benefits	115,127.90	0.00	0.00	0.00	4,926.94	12,678.79	34,582.96			167,316.59
4000-4999	Books and Supplies	19,864.32	0.00	0.00	0.00	0.00	0.00	0.00			19,864.32
5000-5999	Services and Other Operating Expenditures	11,389.35	0.00	0.00	0.00	0.00	0.00	1,511.10			12,900.45
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	413,510.69	0.00	0.00	0.00	4,926.94	12,678.79	36,094.06		0.00	467,210.48
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	413,510.69	0.00	0.00	0.00	4,926.94	12,678.79	36,094.06		0.00	467,210.48
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
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											
3,852,460.00											
531,351.31											
6,518,174.14											
11,369,195.93											

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

2008-09 Expenditures		A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2008-09 Report SEMA, 2008-09 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		28,292,706.42	11,749,194.53
2. Enter audit adjustments of 2008-09 special education expenditures from SACS2010ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)			
3. Enter restatements of 2009-10 special education beginning fund balances from SACS2010ALL 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. 2008-09 Expenditures, Adjusted for 2009-10 MOE Calculation (Sum lines 1 through 4)		28,292,706.42	11,749,194.53
C. Unduplicated Pupil Count			
1. Enter the unduplicated pupil count reported in 2008-09 Report SEMA, 2008-09 Expenditures by LEA (LE-CY) worksheet		2,418.00	
2. Enter any adjustments not included in Line C1 (explain below)			
3. 2008-09 Unduplicated Pupil Count, Adjusted for 2009-10 MOE Calculation (Line C1 plus Line C2)		2,418.00	

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 2009-10 Expenditures by LEA (LE-CY) and the 2008-09 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2009-10 MOE requirement. The level of effort in the method you select will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditure method will mean that the dollar amount listed in B2a or B2b will become the base for the next time you use the local expenditure method to meet the level of effort requirement.

☒ Combined state and local expenditures

☐ Local expenditures only

TEST 1

	Column A	Column B	Column C
	Actual Expenditures FY 2009-10 (LE-CY Worksheet)	Actual Expenditures FY 2008-09 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES TEST			
1. Total special education expenditures	33,810,724.84		
2. Less: Expenditures paid from federal sources	6,328,104.56		
3. Expenditures paid from state and local sources	27,482,620.28	28,292,706.42	(810,086.14)
4. Special education unduplicated pupil count	2,355	2,418	
5. Per capita state and local expenditures (A3/A4)	11,669.90	11,700.87	(30.97)

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; Section B can still be completed. **IMPORTANT NOTE:** Selection of B3 allows LEAs to complete Test 2. Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for both the current and prior year are eligible to complete Test 2 to reduce current year MOE.

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. Selection of B3 allows LEAs to continue to and complete Test 2.

Click on the button that applies:

☒ 1. Last year's local expenditures met MOE requirement:

	FY 2009-10	FY 2008-09	Difference
a. Expenditures paid from local sources	11,369,195.93	11,749,194.53	(379,998.60)
b. Per capita local expenditures (B1a/A4)	4,827.68	4,859.05	(31.37)

SELPA: North Coastal (PP)

Base FY

	<u>FY 2009-10</u>	<u>Base FY</u>	<u>Difference</u>
<input type="checkbox"/> 2. Enter in the second column, Base FY, 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. Enter the fiscal year in the column heading. If you have not previously used this test to meet the level of effort requirement, the earliest base year that can be used is 2006-07.			
a. Expenditures paid from local sources	<u> </u>	<u> </u>	<u> </u>
b. Per capita local expenditures (B2a/A4)	<u> </u>	<u> </u>	<u> </u>

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met. Your agency may still select B3 to continue to Test 2.

If both differences are negative, Test 2 must be completed. Select B3 to continue to Test 2.

- ☒ 3. Select this to continue to Test 2. Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for both the current and prior year are eligible to complete Test 2 to reduce current year MOE.

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: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only) (If no excess exists, zero)	<u>810,086.14</u>	<u>379,998.60</u>

Less: Up to 50% of increase in IDEA Part B Section 611 funding in current year compared with prior year.
(This option of using up to 50% of the increase in IDEA Part B Section 611 grant to reduce the MOE 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 by which the LEA may reduce its MOE under this exception [P.L. 108-446].):

Current year funding (IDEA and IDEA ARRA Section 611 Local Assistance Grant Awards - Resources 3310, 3313, 3320, and 3324) 7,574,039.00

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) 3,260,740.00

Increase in funding (if difference is positive) 4,313,299.00

50% of increase in funding 2,156,649.50

Enter portion used to reduce MOE (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)	<u>1,828,120.00</u>	<u>0.00</u>
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Excess of prior year's expenditures after the 50% allowance or portion thereof (If no excess existed, zero)	<u>(1,018,033.86)</u>	<u>379,998.60</u>
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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>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
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>
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Less: Exempt reductions

<u>0.00</u>	<u>0.00</u>
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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>
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Karen Huddleston
Contact Name

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Telephone Number

Controller
Title

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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)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										2,355
1000-1999	Certificated Salaries	228,228.00	0.00	0.00	0.00	1,002,009.00	2,657,391.00	8,642,986.00		12,530,614.00
2000-2999	Classified Salaries	1,239,957.00	0.00	0.00	0.00	513,805.00	1,559,603.00	2,001,275.00		5,314,540.00
3000-3999	Employee Benefits	652,853.00	0.00	0.00	0.00	545,115.00	1,697,691.00	3,439,181.00		6,334,840.00
4000-4999	Books and Supplies	277,380.00	0.00	0.00	0.00	23,526.00	91,322.00	150,450.00		542,678.00
5000-5999	Services and Other Operating Expenditures	341,263.00	0.00	0.00	0.00	52,436.00	475,846.00	2,061,147.00		2,930,692.00
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	2,787,581.00	0.00	0.00	0.00	2,136,891.00	6,481,853.00	16,295,039.00	0.00	27,701,364.00
7310	Transfers of Indirect Costs	242.00	0.00	0.00	0.00	43.00	0.00	7,062.00		7,347.00
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	43.00	0.00	7,062.00	0.00	7,347.00
	TOTAL COSTS	2,787,823.00	0.00	0.00	0.00	2,136,934.00	6,481,853.00	16,302,101.00	0.00	27,708,711.00
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	139,844.00	0.00	0.00	0.00	603,331.00	2,610,641.00	6,870,157.00		10,223,973.00
2000-2999	Classified Salaries	1,239,857.00	0.00	0.00	0.00	510,805.00	1,476,603.00	919,921.00		4,147,186.00
3000-3999	Employee Benefits	632,713.00	0.00	0.00	0.00	457,224.00	1,686,700.00	2,375,108.00		5,151,745.00
4000-4999	Books and Supplies	247,380.00	0.00	0.00	0.00	0.00	9,322.00	10,450.00		267,152.00
5000-5999	Services and Other Operating Expenditures	286,701.00	0.00	0.00	0.00	0.00	343,500.00	2,061,147.00		2,691,348.00
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	2,594,495.00	0.00	0.00	0.00	1,571,360.00	6,126,766.00	12,236,783.00	0.00	22,529,404.00
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	2,594,737.00	0.00	0.00	0.00	1,571,360.00	6,126,766.00	12,243,845.00	0.00	22,536,708.00
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									505,436.00
										23,042,144.00

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)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	244,027.00	0.00	0.00	0.00	0.00	0.00	0.00		244,027.00
3000-3999	Employee Benefits	108,920.00	0.00	0.00	0.00	0.00	0.00	0.00		108,920.00
4000-4999	Books and Supplies	35,250.00	0.00	0.00	0.00	0.00	0.00	0.00		35,250.00
5000-5999	Services and Other Operating Expenditures	15,400.00	0.00	0.00	0.00	0.00	0.00	0.00		15,400.00
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	403,597.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	403,597.00
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	403,597.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	403,597.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									3,847,445.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									505,436.00
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)									8,107,035.00
	TOTAL COSTS									12,863,513.00

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

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, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										2,355
1000-1999	Certificated Salaries	429,958.08	0.00	0.00	0.00	1,102,589.25	2,400,947.80	8,600,996.35		12,534,491.48
2000-2999	Classified Salaries	1,862,348.38	0.00	0.00	0.00	425,211.87	1,385,646.28	2,389,280.62		6,062,487.15
3000-3999	Employee Benefits	912,990.51	0.00	0.00	0.00	516,486.33	1,417,077.87	3,483,996.73		6,330,551.44
4000-4999	Books and Supplies	264,216.72	0.00	0.00	0.00	11,133.74	16,241.89	104,506.01		396,098.36
5000-5999	Services and Other Operating Expenditures	164,239.69	0.00	0.00	0.00	111,545.32	27,057.71	2,323,235.82		2,626,078.54
6000-6999	Capital Outlay	2,426.80	0.00	0.00	0.00	0.00	0.00	0.00		2,426.80
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	3,636,180.18	0.00	0.00	0.00	2,166,966.51	5,246,971.55	16,902,015.53	0.00	27,952,133.77
7310	Transfers of Indirect Costs	24.00	0.00	0.00	0.00	18,142.00	0.00	7,743.00		25,909.00
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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	5,832,682.07								5,832,682.07
TOTAL COSTS		3,636,204.18	0.00	0.00	0.00	18,142.00	5,246,971.55	16,909,758.53	0.00	27,978,042.77
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	271,964.58	0.00	0.00	0.00	395,592.30	17,095.19	1,802,087.29		2,486,739.36
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	40,417.60	90,446.25	1,068,035.04		1,198,898.89
3000-3999	Employee Benefits	69,209.49	0.00	0.00	0.00	113,994.53	12,684.87	1,053,385.10		1,249,273.99
4000-4999	Books and Supplies	2,710.67	0.00	0.00	0.00	11,133.74	9,396.46	86,887.63		110,128.50
5000-5999	Services and Other Operating Expenditures	29,688.66	0.00	0.00	0.00	107,073.75	6,647.75	1,652,862.97		1,796,273.13
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	373,573.40	0.00	0.00	0.00	668,211.92	136,270.52	5,663,258.03	0.00	6,841,313.87
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	18,142.00	0.00	0.00		18,142.00
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	18,142.00	0.00	0.00	0.00	18,142.00
	TOTAL BEFORE OBJECT 8980	373,573.40	0.00	0.00	0.00	686,353.92	136,270.52	5,663,258.03	0.00	6,859,455.87
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)									
TOTAL COSTS										531,351.31
										6,328,104.56

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)	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	157,993.50	0.00	0.00	0.00	705,996.95	2,383,852.61	6,798,909.06		10,047,752.12
2000-2999	Certificated Salaries	1,862,348.38	0.00	0.00	0.00	384,794.27	1,295,200.03	1,321,245.58		4,863,588.26
3000-3999	Employee Benefits	843,781.02	0.00	0.00	0.00	402,491.80	1,404,393.00	2,430,611.63		5,081,277.45
4000-4999	Books and Supplies	261,506.05	0.00	0.00	0.00	0.00	6,845.43	17,618.38		285,969.86
5000-5999	Services and Other Operating Expenditures	134,551.03	0.00	0.00	0.00	4,471.57	20,409.96	670,372.85		829,805.41
6000-6999	Capital Outlay	2,426.80	0.00	0.00	0.00	0.00	0.00	0.00		2,426.80
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	3,262,606.78	0.00	0.00	0.00	1,498,754.59	5,110,701.03	11,238,757.50	0.00	21,110,819.90
7310	Transfers of Indirect Costs	24.00	0.00	0.00	0.00	0.00	0.00	7,743.00		7,767.00
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)									
	Total Indirect Costs	24.00	0.00	0.00	0.00	0.00	0.00	7,743.00	0.00	5,832,682.07
	TOTAL BEFORE OBJECT 8980	3,262,630.78	0.00	0.00	0.00	1,498,754.59	5,110,701.03	11,246,500.50	0.00	21,118,586.90
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									531,351.31
TOTAL COSTS										
										21,649,938.21
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	5,419.92	0.00	0.00	0.00	0.00	0.00	0.00		5,419.92
2000-2999	Certificated Salaries	261,709.20	0.00	0.00	0.00	0.00	0.00	0.00		261,709.20
3000-3999	Employee Benefits	115,127.90	0.00	0.00	0.00	4,926.94	12,678.79	34,582.96		167,316.59
4000-4999	Books and Supplies	19,864.32	0.00	0.00	0.00	0.00	0.00	0.00		19,864.32
5000-5999	Services and Other Operating Expenditures	11,389.35	0.00	0.00	0.00	0.00	0.00	1,511.10		12,900.45
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	413,510.69	0.00	0.00	0.00	4,926.94	12,678.79	36,094.06	0.00	467,210.48
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	413,510.69	0.00	0.00	0.00	4,926.94	12,678.79	36,094.06	0.00	467,210.48
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									3,852,460.00
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)									531,351.31
TOTAL COSTS										
										6,518,174.14
										11,369,195.93

* 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 2010-11 Budget by LEA (LB-B) and the 2009-10 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2010-11 MOE requirement. The level of effort in the method you select will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditure method will mean that the dollar amount listed in B2a or B2b will become the base for the next time you use the local expenditure method to meet the level of effort requirement.

- ☒ Combined state and local expenditures
- ☐ Local expenditures only

TEST 1

	Column A	Column B	Column C
	Budgeted Amounts FY 2010-11 (LB-B Worksheet)	Actual Expenditures FY 2009-10 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES TEST			
1. Total special education expenditures	27,708,711.00	27,978,042.77	
2. Less: Expenditures paid from federal sources	4,666,567.00	6,328,104.56	
3. Expenditures paid from state and local sources	23,042,144.00	21,649,938.21	1,392,205.79
4. Special education unduplicated pupil count	2,355	2,355	
5. Per capita state and local expenditures (A3/A4)	9,784.35	9,193.18	591.17

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; Section B can still be completed.

IMPORTANT NOTE: Selection of B3 allows LEAs to complete Test 2. Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for both the current and prior year are eligible to complete Test 2 to reduce current year MOE.

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. Selection of B3 allows LEAs to continue to and complete Test 2.

Click on the button that applies:

- ☐ 1. Last year's local expenditures met MOE requirement:
- a. Expenditures paid from local sources
- b. Per capita local expenditures (B1a/A4)

	Budget FY 2010-11	Actual FY 2009-10	Difference

SELPA: North Coastal (PP)

		Budget	Base FY	
		FY 2010-11		Difference
<input type="checkbox"/>	2. Enter in the second column, Base FY, 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. Enter the fiscal year in the column heading. If you have not previously used this test to meet the level of effort requirement, the earliest base year that can be used is 2006-07.			
	a. Expenditures paid from local sources	_____	_____	_____
	b. Per capita local expenditures (B2a/A4)	_____	_____	_____

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met. Your agency may still select B3 to continue to Test 2.

If both differences are negative, Test 2 must be completed. Select B3 to continue to Test 2.

- ☐ 3. Select this to continue to Test 2. Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for both the current and prior year are eligible to complete Test 2 to reduce current year MOE.

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: (Test 1, Line A3, Column C, for State and Local, and if applicable, Line B1a or B2a, Column C, for Local Only) (If no excess exists, zero)	<u>0.00</u>	<u>0.00</u>

Less: Up to 50% of increase in IDEA Part B Section 611 funding in current year compared with prior year.
(This option of using up to 50% of the increase in IDEA Part B Section 611 grant to reduce the MOE 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 by which the LEA may reduce its MOE under this exception [P.L. 108-446].):

Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
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 MOE (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)		
Excess of prior year's expenditures after the 50% allowance or portion thereof (If no excess existed, zero)	<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>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
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>
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Less: Exempt reductions

<u>0.00</u>	<u>0.00</u>
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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>
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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	44.0	18.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	1,179.0	313.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	132.0	313.0
C. ENTER total number of miles driven to/from school	021/022	644,388.0	374,916.0
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, and 7235, 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	3,450,790.31	2,291,895.29
B. Books & Supplies (Objects 4200, 4300, and 4400)		369,422.13	241,605.73
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils		0.00	0.00
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		405.53	270.35
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		30,242.71	20,157.91
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(245,447.05)	89.79
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		21,356.04	14,237.37
7. Communications (Object 5900)		9,729.53	6,486.35
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)	096/095	3,640.21	2,426.80
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			
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)		7,062.54	4,708.36
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)		3,647,201.95	2,581,877.95
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)		3,647,201.95	2,581,877.95
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)		16,437.00	0.00
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)	097/098	3,630,764.95	2,581,877.95
K. Indirect Costs (Approved indirect cost rate of 4.57% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)	100/101	166,510.77	117,880.92
L. Net Pupil Transportation Expense (Lines J and K)		3,797,275.72	2,699,758.87

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		3,797,275.72	2,699,758.87
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 C1		0.00	0.00
2. ENTER payments by another LEA, included in Schedule II, Line C1		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 Line 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, lines C1 and C6 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, lines C1 and C6 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	3,797,275.72	2,699,758.87
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	5.893	7.201
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	3,220.760	8,625.428
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	3,797,275.72	2,699,758.87
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	425,140.28	
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

2009-10 Unaudited Actuals
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)	Title I, Part A	ARRA Title I, Part A, Low Income and Neglected	Title I, Part A	Sp Ed Local Assistance	Sp Ed: ARRA IDEA Part B, Basic Local Assistance	Sp Ed Preschool	Sp Ed: ARRA IDEA Part B, Preschool Grant
AWARD							
1. Prior Year Carryover	744,787.98	2,828,912.00	300,000.00	0.00	3,773,812.00	1.00	126,300.00
2. a. Current Year Award	4,688,313.00	150,169.00	0.00	3,368,401.00	0.00	309,349.00	0.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,688,313.00	150,169.00	0.00	3,368,401.00	0.00	309,349.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	5,433,100.98	2,979,081.00	300,000.00	3,368,401.00	3,773,812.00	309,350.00	126,300.00
REVENUES							
5. Revenue Deferred from Prior Year	0.00	1,273,010.00	75,000.00	0.00	742,119.00	0.00	12,410.00
6. Cash Received in Current Year	4,495,437.48	952,081.00	225,000.00	2,526,300.75	1,940,323.00	179,175.31	36,748.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,495,437.48	2,225,091.00	300,000.00	2,526,300.75	2,682,442.00	179,175.31	49,158.00
EXPENDITURES							
9. Donor-Authorized Expenditures	3,763,415.68	1,914,827.76	300,000.00	3,368,401.00	2,360,341.38	309,350.00	70,358.35
10. Non Donor-Authorized Expenditures				425,751.40		105,450.30	
11. Total Expenditures (lines 9 & 10)	3,763,415.68	1,914,827.76	300,000.00	3,794,152.40	2,360,341.38	414,800.30	70,358.35
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	732,021.80	310,263.24	0.00	(842,100.25)	322,100.62	(130,174.69)	(21,200.35)
a. Deferred Revenue	732,021.80	310,263.24	0.00	0.00	322,100.62	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable				842,100.25		130,174.69	21,200.35
14. Unused Grant Award Calculation (line 4 minus line 9)	1,669,685.30	1,064,253.24	0.00	0.00	1,413,470.62	0.00	55,941.65
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)	3,763,415.68	1,914,827.76	300,000.00	3,368,401.00	2,360,341.38	309,350.00	70,358.35

2009-10 Unaudited Actuals
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)	Sp Ed: ARRA IDEA Part B, Preschl Local Entitlement	Sp Ed: IDEA Preschl Stf Dev. Part B	Perkins 131	Title IV, Part A Safe and Drug Free	Title II, Part A Teacher Quality	Title II, Part A Administrator Training	Title II, Part D Enhancing Ed thru Technology
AWARD							
1. Prior Year Carryover	228,169.00	0.00	153.00	35,417.00	479,040.62	0.00	47,228.03
2. a. Current Year Award	0.00	1,005.00	157,403.00	87,809.00	1,013,808.00	3,924.08	43,352.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	1,005.00	157,403.00	87,809.00	1,013,808.00	3,924.08	43,352.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	228,169.00	1,005.00	157,556.00	123,226.00	1,492,848.62	3,924.08	90,580.03
REVENUES							
5. Revenue Deferred from Prior Year	44,869.00	0.00	0.00	0.00	0.00	790.00	0.00
6. Cash Received in Current Year	101,529.00	0.00	83,125.16	102,728.24	1,350,966.62	0.00	893.03
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	146,398.00	0.00	83,125.16	102,728.24	1,350,966.62	790.00	893.03
EXPENDITURES							
9. Donor-Authorized Expenditures	197,858.23	1,005.00	155,965.53	95,151.01	1,364,627.27	3,424.00	45,540.74
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	197,858.23	1,005.00	155,965.53	95,151.01	1,364,627.27	3,424.00	45,540.74
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)	(51,460.23)	(1,005.00)	(72,840.37)	7,577.23	(13,660.65)	(2,634.00)	(44,647.71)
a. Deferred Revenue	0.00	0.00	0.00	7,577.23	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	51,460.23	1,005.00	72,840.37	0.00	13,660.65	2,634.00	44,647.71
14. Unused Grant Award Calculation (line 4 minus line 9)	30,310.77	0.00	1,590.47	28,074.99	128,221.35	500.08	45,039.29
15. If Carryover is allowed, enter line 14 amount here	30,310.77	0.00	0.00	28,074.99	128,221.35	0.00	45,039.29
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	197,858.23	1,005.00	155,965.53	95,151.01	1,364,627.27	3,424.00	45,540.74

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title V, Part A Innovative Educ Strategies	Title III, Limited Eng Proficient Prog	Title X, Educ for Homeless Children	ARRA: Title X, Educ for Homeless Children	Targeted Intervention- Pendleton Students	C.M. White Physical Educ Program	Migrant Education
AWARD							
1. Prior Year Carryover	84.298A	84.365	84.196	84.387A	12.03	84.215F	84.011
2. a. Current Year Award	4110	4203	5630	5635	5810441	5810442	9015
b. Transferability (NCLB)	8290	8290	8290	8290	8290	8290	8285
c. Other Adjustments		LEP					Migrant Ed Regular
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year	15,278.04	462,306.21	0.00	14,450.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	554,500.00	46,011.00	0.00	666,667.00	191,463.00	231,769.00
7. Contributed Matching Funds	(0.04)						
8. Total Available (sum lines 5, 6, & 7)	(0.04)						
EXPENDITURES							
9. Donor-Authorized Expenditures							
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)							
12. Amounts Included in Line 6 above for Prior Year Adjustments	15,278.00	510,040.80	26,586.79	0.00	666,303.00	169,063.36	223,797.78
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)							
a. Deferred Revenue	0.00	(47,734.59)	(3,581.29)	2,890.00	(224,299.52)	(46,603.71)	(94,138.35)
b. Accounts Payable	0.00	0.00	0.00	2,890.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	47,734.59	3,581.29	0.00	224,299.52	46,603.71	94,138.35
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	506,765.41	19,424.21	14,450.00	364.00	22,399.64	7,971.22
15. If Carryover is allowed, enter line 14 amount here	0.00	506,765.41	0.00	14,450.00	364.00	22,399.64	7,971.22
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,278.00	510,040.80	26,586.79	0.00	666,303.00	169,063.36	223,797.78

2009-10 Unaudited Actuals
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 - 9 8285 Mig Ed Reg PY-9	Adult Ed English Lit & Civics 84.002A 1100-3926 8290	Child Dev: Instructional Materials 93.575 1206-5035 8290	Child Nutrition: ARRA Equipment Assistance 10.579 1300-5315 8290	TOTAL
AWARD					
1. Prior Year Carryover	8,272.75	0.00	0.00	56,345.00	9,120,472.63
2. a. Current Year Award	0.00	83,811.00	1,780.00	0.00	11,599,534.08
b. Transferability (NCLB)					0.00
c. Other Adjustments					(0.04)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	83,811.00	1,780.00	0.00	11,599,534.04
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	8,272.75	83,811.00	1,780.00	56,345.00	20,720,006.67
REVENUES					
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	2,518,033.25
6. Cash Received in Current Year	6,290.57	57,325.41	445.00	50,710.50	12,936,846.09
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	6,290.57	57,325.41	445.00	50,710.50	15,454,879.34
EXPENDITURES					
9. Donor-Authorized Expenditures	6,290.57	83,811.00	1,780.00	56,345.00	15,709,562.25
10. Non Donor-Authorized Expenditures		1,410.37			532,612.07
11. Total Expenditures (lines 9 & 10)	6,290.57	85,221.37	1,780.00	56,345.00	16,242,174.32
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	(26,485.59)	(1,335.00)	(5,634.50)	(254,682.91)
a. Deferred Revenue	0.00	0.00	0.00	0.00	1,374,852.89
b. Accounts Payable					0.00
c. Accounts Receivable	0.00	26,485.59	1,335.00	5,634.50	1,629,535.80
14. Unused Grant Award Calculation (line 4 minus line 9)	1,982.18	0.00	0.00	0.00	5,010,444.42
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	4,986,947.48
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,290.57	83,811.00	1,780.00	56,345.00	15,709,562.25

2009-10 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

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Form CAT

Oceanside Unified
San Diego County

STATE PROGRAM NAME	Emergency Repair Prog - Williams Case	Special Education Workability	Special Education Low Incidence	Special Education Staff Development	Tobacco-Use Prevention Educ	Agriculture Voc Education	California Partnership Academies
RESOURCE CODE	6225	6520	6530	6535	6660	7010	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)					TUPE		
AWARD							
1. a. Prior Year Carryover	40,279.00	0.00	0.00	0.00	57,557.27	527.95	14,666.77
b. Restr Bal Transfers (Obj 8997)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	40,279.00	0.00	0.00	0.00	57,557.27	527.95	14,666.77
2. a. Current Year Award	0.00	177,962.00	4,108.00	7,719.00	0.00	4,376.00	69,120.00
b. Other Adjustments					(2,611.00)		
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	177,962.00	4,108.00	7,719.00	(2,611.00)	4,376.00	69,120.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	40,279.00	177,962.00	4,108.00	7,719.00	54,946.27	4,903.95	83,786.77
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	30,303.27	0.00	0.00
6. Cash Received in Current Year	40,279.00	103,419.00	0.00	5,141.00	24,643.00	4,903.95	49,226.57
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	40,279.00	103,419.00	0.00	5,141.00	54,946.27	4,903.95	49,226.57
EXPENDITURES							
9. Donor-Authorized Expenditures	40,279.00	177,176.97	4,108.00	7,719.00	54,946.27	4,528.73	45,688.40
10. Non Donor-Authorized Expenditures					6,505.47		
11. Total Expenditures (lines 9 & 10)	40,279.00	177,176.97	4,108.00	7,719.00	61,451.74	4,528.73	45,688.40
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	(73,757.97)	(4,108.00)	(2,578.00)	0.00	375.22	3,538.17
a. Deferred Revenue	0.00	0.00	0.00	0.00	0.00	375.22	3,538.17
b. Accounts Payable							
c. Accounts Receivable	0.00	73,757.97	4,108.00	2,578.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	785.03	0.00	0.00	0.00	375.22	38,098.37
15. If Carryover is allowed, enter line 14 amount here	0.00	785.03	0.00	0.00	0.00	0.00	38,098.37
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	40,279.00	177,176.97	4,108.00	7,719.00	54,946.27	4,528.73	45,688.40

Oceanside Unified
 San Diego County

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	113,030.99
b. Restr Bal Transfers (Obj 8997)	0.00	0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	113,030.99
2. a. Current Year Award	1,114,358.50	1,377,643.50
b. Other Adjustments		(2,611.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,114,358.50	1,375,032.50
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	1,114,358.50	1,488,063.49
REVENUES		
5. Revenue Deferred from Prior Year	0.00	30,303.27
6. Cash Received in Current Year	1,065,041.65	1,292,654.17
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	1,065,041.65	1,322,957.44
EXPENDITURES		
9. Donor-Authorized Expenditures	1,114,358.50	1,448,804.87
10. Non Donor-Authorized Expenditures		6,505.47
11. Total Expenditures (lines 9 & 10)	1,114,358.50	1,455,310.34
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)	(49,316.85)	(125,847.43)
a. Deferred Revenue	0.00	3,913.39
b. Accounts Payable		0.00
c. Accounts Receivable	49,316.85	129,760.82
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	39,258.62
15. If Carryover is allowed, enter line 14 amount here	0.00	38,883.40
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,114,358.50	1,448,804.87

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	Career Tech Ed Community Collab Project Grant #1	Career Tech Ed Community Collab Project Grant #2	Simon Scholar Tutoring Program	Palomar Family Counseling Grant	Chargers Grant - Foussat	Chargers Champions Grant - El Camino HS	21st Century Comm Learning Centers - Stipend
RESOURCE CODE	9010402	9010402-9	9010405	9010407	9010413	9010413	9010414
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover	57,769.48	60,000.00	0.00	0.00	2,106.17	0.00	0.00
b. Restr Bal Transfers (Obj 8997)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	57,769.48	60,000.00	0.00	0.00	2,106.17	0.00	0.00
2. a. Current Year Award	0.00	0.00	16,000.00	67,078.00	0.00	30,000.00	772.00
b. Other Adjustments	(1,004.00)						
c. Adj Curr Yr Award (sum lines 2a & 2b)	(1,004.00)	0.00	16,000.00	67,078.00	0.00	30,000.00	772.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	56,765.48	60,000.00	16,000.00	67,078.00	2,106.17	30,000.00	772.00
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	2,106.17	0.00	0.00
6. Cash Received in Current Year	56,765.48	44,189.54	0.00	52,962.19	0.00	30,000.00	772.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	56,765.48	44,189.54	0.00	52,962.19	2,106.17	30,000.00	772.00
EXPENDITURES							
9. Donor-Authorized Expenditures	56,765.48	56,649.27	597.86	61,030.29	1,727.81	13,000.00	772.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	56,765.48	56,649.27	597.86	61,030.29	1,727.81	13,000.00	772.00
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	(12,459.73)	(597.86)	(8,068.10)	378.36	17,000.00	0.00
a. Deferred Revenue					378.36	17,000.00	
b. Accounts Payable							
c. Accounts Receivable	0.00	12,459.73	597.86	8,068.10	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	3,350.73	15,402.14	6,047.71	378.36	17,000.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	3,350.73	15,402.14	0.00	378.36	17,000.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	56,765.48	56,649.27	597.86	61,030.29	1,727.81	13,000.00	772.00

2009-10 Unaudited Actuals
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)	The West Foundation Grant - OHS	Barona Education Grant - Palmquist	First Five - Prop 10	First Five - Prop 10	Oceanside Teacher Trng Program	SD Chargers Charities Grant - Mission Elem	El Camino Girl's Conference
	9010423 8699	9010425 8699	9010427 8699	9010427 - 9 8699	9010429 8699	9010434 8699	9010435 8699
AWARD							
1. a. Prior Year Carryover	173,201.84	0.00	0.00	185,709.87	320.08	5,339.11	1,804.48
b. Restr Bal Transfers (Obj 8997)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	173,201.84	0.00	0.00	185,709.87	320.08	5,339.11	1,804.48
2. a. Current Year Award	0.00	5,000.00	462,260.00	0.00	0.00	0.00	0.00
b. Other Adjustments			(13,480.88)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	5,000.00	462,260.00	(13,480.88)	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	173,201.84	5,000.00	462,260.00	172,228.99	320.08	5,339.11	1,804.48
REVENUES							
5. Revenue Deferred from Prior Year	173,201.84	0.00	0.00	185,709.87	320.08	5,339.11	1,804.48
6. Cash Received in Current Year	0.00	5,000.00	320,304.18	(13,480.88)	0.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	173,201.84	5,000.00	320,304.18	172,228.99	320.08	5,339.11	1,804.48
EXPENDITURES							
9. Donor-Authorized Expenditures	111,659.73	4,597.80	462,063.39	46,740.52	0.00	1,988.44	1,804.48
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	111,659.73	4,597.80	462,063.39	46,740.52	0.00	1,988.44	1,804.48
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)	61,542.11	402.20	(141,759.21)	125,488.47	320.08	3,350.67	0.00
a. Deferred Revenue	61,542.11	402.20	0.00	125,488.47	320.08	3,350.67	0.00
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00	141,759.21	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	61,542.11	402.20	196.61	125,488.47	320.08	3,350.67	0.00
15. If Carryover is allowed, enter line 14 amount here	61,542.11	402.20	0.00	125,488.47	320.08	3,350.67	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	111,659.73	4,597.80	462,063.39	46,740.52	0.00	1,988.44	1,804.48

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LOCAL PROGRAM NAME	San Diego Foundation - Jefferson MS	Cartoon Network Grant - Chavez MS	Girard Foundation OHS 2008-09	Girard Foundation OHS 2009-10	Girard Foundation OHS 2010-11	San Diego AG in the Classroom	The Guadalupe Fund - San Luis Rey
RESOURCE CODE	9010436	9010436	9010436	9010436	9010436	9010438	9010439
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover	6.25	0.00	13,381.91	37,908.00	0.00	75.56	2,874.24
b. Restr Bal Transfers (Obj 8997)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	6.25	0.00	13,381.91	37,908.00	0.00	75.56	2,874.24
2. a. Current Year Award	0.00	500.00	0.00	0.00	24,355.00	0.00	1,500.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	500.00	0.00	0.00	24,355.00	0.00	1,500.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	6.25	500.00	13,381.91	37,908.00	24,355.00	75.56	4,374.24
REVENUES							
5. Revenue Deferred from Prior Year	6.25	0.00	13,381.91	37,908.00	0.00	75.56	2,874.24
6. Cash Received in Current Year	0.00	500.00	0.00	0.00	24,355.00	0.00	1,500.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	6.25	500.00	13,381.91	37,908.00	24,355.00	75.56	4,374.24
EXPENDITURES							
9. Donor-Authorized Expenditures	6.25	500.00	13,381.91	24,392.24	0.00	0.00	553.76
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6.25	500.00	13,381.91	24,392.24	0.00	0.00	553.76
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	0.00	0.00	13,515.76	24,355.00	75.56	3,820.48
a. Deferred Revenue	0.00	0.00	0.00	13,515.76	24,355.00	75.56	3,820.48
b. Accounts Payable							
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)	0.00	0.00	0.00	13,515.76	24,355.00	75.56	3,820.48
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	13,515.76	24,355.00	75.56	3,820.48
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6.25	500.00	13,381.91	24,392.24	0.00	0.00	553.76

LOCAL GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	UCSD BioBridge Grant	Lowe's Charitable Fndtn Grant - Palmquist	AVID Collaborative - Phase Three	ROP	California Ed Tech K-12 Voucher Program	After School Education and Safety - Cohort 1	After School Education and Safety - Cohort 5
RESOURCE CODE	9010443	9010446	9010451	9025	9026	9065000	9065415
REVENUE OBJECT	8699	8699	8699	8677	8699	8677	8677
LOCAL DESCRIPTION (if any)						ASES 7 (12)	ASES 7 (3G)
AWARD							
1. a. Prior Year Carryover	0.00	131.79	6,013.65	116,070.11	754,337.90	57,568.32	10,716.95
b. Restr Bal Transfers (Obj 8997)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	131.79	6,013.65	116,070.11	754,337.90	57,568.32	10,716.95
2. a. Current Year Award	24,629.00	0.00	0.00	1,553,912.00	0.00	0.00	0.00
b. Other Adjustments	(6.10)				123,172.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	24,622.90	0.00	0.00	1,553,912.00	123,172.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	24,622.90	131.79	6,013.65	1,669,982.11	877,509.90	57,568.32	10,716.95
REVENUES							
5. Revenue Deferred from Prior Year	0.00	131.79	6,013.65	0.00	0.00	57,568.32	10,716.95
6. Cash Received in Current Year	0.00	0.00	0.00	975,373.35	456,551.58	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	131.79	6,013.65	975,373.35	456,551.58	57,568.32	10,716.95
EXPENDITURES							
9. Donor-Authorized Expenditures	24,622.90	0.00	3,032.97	1,436,926.85	666,324.86	11,545.69	10,716.95
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	24,622.90	0.00	3,032.97	1,436,926.85	123,172.00	11,545.69	10,716.95
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(24,622.90)	131.79	2,980.68	(461,553.50)	(209,773.28)	46,022.63	0.00
a. Deferred Revenue	0.00	131.79	2,980.68	0.00	0.00	46,022.63	0.00
b. Accounts Payable							
c. Accounts Receivable	24,622.90	0.00	0.00	461,553.50	209,773.28	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	131.79	2,980.68	233,055.26	211,185.04	46,022.63	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	131.79	2,980.68	233,055.26	211,185.04	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	24,622.90	0.00	3,032.97	1,436,926.85	666,324.86	11,545.69	10,716.95

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LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	After School Education and Safety - Cohort 2 9065416 8677 ASES 7 (20)	After School Education and Safety - Cohort 5 9065428 8677 ASES 7 (2D)	After School Education and Safety - Cohort 6 9065000 8677 ASES 8 (EZ)	After School Education and Safety - Cohort 6 9065000 8677 ASES (EZ)	21st Century CLC - Cohort 3 9068411 8285 PY 6	21st Century CLC - Cohort 2 9068412 8285 PY 6	21st Century CLC - Cohort 5 9068000 8285 ASSETS (5C)
AWARD							
1. a. Prior Year Carryover	49,364.08	5,953.50	1,355.56	0.00	122,192.05	12,634.05	32,633.15
b. Restr Bal Transfers (Obj 8997)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	49,364.08	5,953.50	1,355.56	0.00	122,192.05	12,634.05	32,633.15
2. a. Current Year Award	0.00	0.00	0.00	1,615,669.45	0.00	0.00	201,600.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	1,615,669.45	0.00	0.00	201,600.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	49,364.08	5,953.50	1,355.56	1,615,669.45	122,192.05	12,634.05	234,233.15
REVENUES							
5. Revenue Deferred from Prior Year	49,364.08	5,953.50	1,355.56	0.00	122,192.05	12,634.05	0.00
6. Cash Received in Current Year	0.00	0.00	0.00	1,489,138.03	0.00	0.00	113,273.15
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	49,364.08	5,953.50	1,355.56	1,489,138.03	122,192.05	12,634.05	113,273.15
EXPENDITURES							
9. Donor-Authorized Expenditures	45,001.43	5,953.50	1,355.56	1,487,825.56	106,515.66	12,634.05	223,934.88
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	45,001.43	5,953.50	1,355.56	1,487,825.56	106,515.66	12,634.05	223,934.88
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)	4,362.65	0.00	0.00	1,312.47	15,676.39	0.00	(110,661.73)
a. Deferred Revenue	4,362.65	0.00	0.00	1,312.47	15,676.39	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	110,661.73
14. Unused Grant Award Calculation (line 4 minus line 9)	4,362.65	0.00	0.00	127,843.89	15,676.39	0.00	10,298.27
15. If Carryover is allowed, enter line 14 amount here	4,362.65	0.00	0.00	0.00	15,635.39	0.00	10,298.27
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	45,001.43	5,953.50	1,355.56	1,487,825.56	106,515.66	12,634.05	223,934.88

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LOCAL PROGRAM NAME	21st Century CLC - Cohort 5	North County Health Services	TOTAL
RESOURCE CODE	9068000	1100-9010437	
REVENUE OBJECT	8285	8699	
LOCAL DESCRIPTION (if any)	ASSETS (5A)		
AWARD			
1. a. Prior Year Carryover	13,045.20	5,047.27	1,727,560.57
b. Restr Bal Transfers (Obj 8997)	0.00		0.00
c. Adj Prior Year Carryover			
(sum lines 1a & 1b)	13,045.20	5,047.27	1,727,560.57
2. a. Current Year Award	100,800.00	26,588.00	4,130,663.45
b. Other Adjustments			108,681.02
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	100,800.00	26,588.00	4,239,344.47
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1c, 2c, & 3)	113,845.20	31,635.27	5,966,905.04
REVENUES			
5. Revenue Deferred from Prior Year	0.00	0.00	688,657.46
6. Cash Received in Current Year	53,365.20	19,797.48	3,630,366.30
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	53,365.20	19,797.48	4,319,023.76
EXPENDITURES			
9. Donor-Authorized Expenditures	108,212.58	31,635.27	5,034,469.94
10. Non Donor-Authorized Expenditures		9,668.77	132,840.77
11. Total Expenditures (lines 9 & 10)	108,212.58	41,304.04	5,167,310.71
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)	(54,847.38)	(11,837.79)	(715,446.18)
a. Deferred Revenue	0.00	0.00	320,735.30
b. Accounts Payable			0.00
c. Accounts Receivable	54,847.38	11,837.79	1,036,181.48
14. Unused Grant Award Calculation (line 4 minus line 9)	5,632.62	0.00	932,435.10
15. If Carryover is allowed, enter line 14 amount here	5,632.62	0.00	752,283.26
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	108,212.58	31,635.27	5,034,469.94

FEDERAL PROGRAM NAME	ARRA: State Fiscal Stabilization	TOTAL
FEDERAL CATALOG NUMBER	84.394	
RESOURCE CODE	3200	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	7,157,612.60	7,157,612.60
2. a. Current Year Award	1,127,749.00	1,127,749.00
b. Other Adjustments	243,738.00	243,738.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,371,487.00	1,371,487.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	8,529,099.60	8,529,099.60
REVENUES		
5. Cash Received in Current Year	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,371,487.00	1,371,487.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,371,487.00	1,371,487.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	1,371,487.00	1,371,487.00
EXPENDITURES		
10. Donor-Authorized Expenditures	8,529,099.60	8,529,099.60
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	8,529,099.60	8,529,099.60
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

STATE PROGRAM NAME	English Language Acquisition Program	Lottery Instructional Materials	Lottery Instructional Materials - ROP Admin Svcs	CAHSEE Instruction and Services	CAHSEE Individual Intervn Matls	Economic Impact Aid-Compensatory Education	Economic Impact Aid-Limited English Proficient
RESOURCE CODE	6286	6300	6300501	7055	7056	7090	7091
REVENUE OBJECT	8590	8560	8560	8590	8590	8311	8311
LOCAL DESCRIPTION (if any)						SCE/EDY	EIA/LEP
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	1,055,426.66	29,235.40	374,813.25	16,401.00	2,413,747.00	586,394.00
b. Restr Bal Transfers (Obj 8997)	0.00	0.00	0.00	(374,813.25)	(16,401.00)	0.00	0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	1,055,426.66	29,235.40	0.00	0.00	2,413,747.00	586,394.00
2. a. Current Year Award	170,533.00	275,583.38	6,496.17	0.00	0.00	722,286.00	2,054,636.00
b. Other Adjustments		61,590.37				(0.22)	(1.92)
c. Adj Curr Yr Award (sum lines 2a & 2b)	170,533.00	337,173.75	6,496.17	0.00	0.00	722,285.78	2,054,636.08
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	170,533.00	1,392,600.41	35,731.57	0.00	0.00	3,136,032.78	2,641,030.08
REVENUES							
5. Cash Received in Current Year	170,533.00	61,590.37	6,496.17	0.00	0.00	722,286.00	2,054,636.00
6. Amounts Included in Line 5 for Prior Year Adjustments			(6,225.00)			(0.22)	0.08
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	275,583.38	6,225.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	6,225.00				
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	275,583.38	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	170,533.00	337,173.75	6,496.17	0.00	0.00	722,286.00	2,054,636.00
EXPENDITURES							
10. Donor-Authorized Expenditures	137,906.46	305,183.16	21,382.19	0.00	0.00	988,779.21	1,081,727.91
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	137,906.46	305,183.16	21,382.19	0.00	0.00	988,779.21	1,081,727.91
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	32,626.54	1,087,417.25	14,349.38	0.00	0.00	2,147,253.57	1,559,302.17

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STATE PROGRAM NAME	Instructional Materials Realignment	Transportation Home to School	Transportation Special Education	TOTAL
RESOURCE CODE	7156	7230	7240	
REVENUE OBJECT	8590	8311	8311	
LOCAL DESCRIPTION (if any)				
AWARD				
1. a. Prior Year Restricted Ending Balance	312,801.54	0.00	0.00	4,788,818.85
b. Restr Bal Transfers (Obj 8997)	0.00	0.00	0.00	(391,214.25)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	312,801.54	0.00	0.00	4,397,604.60
2. a. Current Year Award	0.00	1,652,683.00	914,466.00	5,796,685.55
b. Other Adjustments				61,588.23
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,652,683.00	914,466.00	5,858,273.78
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	312,801.54	1,652,683.00	914,466.00	10,255,878.38
REVENUES				
5. Cash Received in Current Year	0.00	1,652,683.00	914,466.00	5,582,690.54
6. Amounts Included in Line 5 for Prior Year Adjustments				(6,225.14)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	281,808.38
b. Noncurrent Accounts Receivable				6,225.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	275,583.38
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,652,683.00	914,466.00	5,858,273.92
EXPENDITURES				
10. Donor-Authorized Expenditures	155,946.88	1,652,683.00	914,466.00	5,258,074.81
11. Non Donor-Authorized Expenditures		1,994,518.95	1,667,411.95	3,661,930.90
12. Total Expenditures (line 10 plus line 11)	155,946.88	3,647,201.95	2,581,877.95	8,920,005.71
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	156,854.66	0.00	0.00	4,997,803.57