



**2009-2010**  
**UNAUDITED ACTUALS**  
**STATE FINANCIAL REPORT**

**BOARD APPROVED SEPTEMBER 7, 2010**

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  Date of Meeting: Sep 07, 2010

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

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 \_\_\_\_\_ Date: 

County Superintendent/Designee  
(Original signature required)

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

For County Office of Education:

For School District:

Michael Baker

Susan Ginder

Name

Name

Business Services Consultant

Exec. Director of Fiscal Service

Title

Title

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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)

SACS2010ALL Financial Reporting Software - 2010.2.0  
9/15/2010 10:28:28 AM

19-64725-0000000

Unaudited Actuals  
2009-10 Unaudited Actuals  
Technical Review Checks

Long Beach Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:	<u>EXCEPTION</u>

ACCOUNT						
FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE			

01-6010-0-0000-0000-9793	6010	9793	-979,696.90			
Explanation: Audit adjustment required by communication dated 11/06/2009 from John Chiang, State Controller. This document dictated resources affected.						

01-6515-0-0000-0000-9793                    6515                    9793                    -1,000.00  
 Explanation:Audit adjustment required by communication dated 11/06/2009 from  
 John Chiang, State Controller. This document dictated resources affected.

01-6520-0-0000-0000-9793                    6520                    9793                    -100,894.00  
 Explanation:Audit adjustment required by communication dated 11/06/2009 from  
 John Chiang, State Controller. This document dictated resources affected.

01-6530-0-0000-0000-9793                    6530                    9793                    -6,838.00  
 Explanation:Audit adjustment required by communication dated 11/06/2009 from  
 John Chiang, State Controller. This document dictated resources affected.

01-6535-0-0000-0000-9793                    6535                    9793                    -6,610.00  
 Explanation:Audit adjustment required by communication dated 11/06/2009 from  
 John Chiang, State Controller. This document dictated resources affected.

**CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations  
 must be valid. PASSED**

**CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all  
 goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)  
 must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000,  
 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass  
 the TRC. PASSED**

**CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999,  
 except 7210) must be direct-charged to an Undistributed, Nonagency, or County  
 Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED**

**SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions  
 (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to  
 a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED**

**BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus  
 Expenditures minus Assets plus Liabilities, must total zero by fund and  
 resource, except for agency funds 76 and 95. PASSED**

**PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last  
 year's unaudited actuals submission) must equal current year beginning fund  
 balance (Object 9791). PASSED**

**PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's  
 unaudited actuals submission) must equal current year beginning balance (Object  
 9791), by fund and resource. PASSED**

**BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9499) minus Liabilities  
 (objects 9500-9699) must total zero by fund and resource for agency funds 76  
 and 95. PASSED**

## **GENERAL LEDGER CHECKS**

**INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750)  
 must net to zero for all funds. PASSED**

**INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350)**

must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance (objects 9710-9790) must agree with Fund Equity (Assets [objects 9100-9499] minus Liabilities [objects 9500-9699]). PASSED

EXCESS-DESIGNATIONS A - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONS B - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance

(Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	8048	-59,024.57
Explanation:Per county this is the amount for object 8048- penalty and interest from delinquent taxes.			
14	9010	5600	-35,203.00
Explanation:Reversal of accruals, vendor not due payment.			
35	7710	8660	-332,754.48
Explanation:Repayment of interest income for the Cabrillo project.			

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance (objects 9700-9789) must be positive individually by resource, by fund. PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds. PASSED

## SUPPLEMENTAL CHECKS

BDGT-ADOPTION-PRVDED - (F) - In compliance with EC Section 42127(i), selection of a Budget Adoption Cycle must be provided. PASSED

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line E. PASSED

CORR-ADA - (F) - If Adults in Correctional Facilities ADA is reported in Form A, Line 17, general ledger data for Adults in Correctional Facilities (Resource 6015, Goal 4620) must be provided and Form CORR (Adults in Correctional Facilities) must be completed. PASSED

CORR-NO-ADA - (W) - If Adults in Correctional Facilities ADA is not reported in Form A, Line 17, general ledger data for Adults in Correctional Facilities (Resource 6015, Goal 4620) should not be reported. PASSED

DAY-NO-ADA - (W) - If Community Day Schools Annual ADA is not reported in Form A, Line 1g or 4e, general ledger data for Community Day Schools (Resource 2430) should not be reported. PASSED

FUND51-IMPORT - (W) - If Fund 51 (Bond Interest and Redemption Fund) amounts are imported/ keyed, supplemental data should be entered in Form 51A (Analysis of Bonded Indebtedness). PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/ keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided. PASSED

TRAN-IMPORT - (W) - If Home-to-School and/or Special Education (Severely Disabled/Orthopedically Impaired) transportation amounts are imported in resources 7230 and/or 7240, the Annual Report of Pupil Transportation, Form TRAN, must be completed and saved. PASSED

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587/0660), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587/0660, 0588, and 0589) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section

41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

TRAN-PUPIL-DATA - (F) - If miles or pupils transported data have been reported in Form TRAN, Schedule I, Line B1 and/or Line C, then costs must be reported in Schedule III, Line K. PASSED

TRAN-NO-PUPIL-DATA - (F) - If costs are reported in Form TRAN, Schedule III, Line K, then the applicable pupil transportation data must be reported in Schedule I. PASSED

TRAN-COST-PER-MILE - (W) - The calculated cost per mile in Form TRAN, Schedule III, Line H1, should not exceed \$12. PASSED

TRAN-COST-PER-PUPIL - (W) - The calculated cost per pupil in Form TRAN, Schedule III, Line H2, should not exceed \$6,500 for Home-to-School or \$12,500 for Severely Disabled/Orthopedically Impaired (SD/OI) transportation. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total general fund expenditures in Form PCR should agree with total general fund expenditures (objects 1000-7999) in Fund 01. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of



debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

SACS2010ALL Financial Reporting Software - 2010.2.0  
9/15/2010 10:32:41 AM

19-64725-0000000

Unaudited Actuals  
2010-11 Budget  
Technical Review Checks

Long Beach Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass	

the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

EXCESS-DESIGNATIONS<sub>A</sub> - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONS<sub>B</sub> - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance (objects 9700-9789) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587/0660), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587/0660, 0588, and 0589) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2009-10 Unaudited Actuals	2010-11 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	G	G
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness	S	
53A	Analysis of Restricted Levies		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)	GS	
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
CORR	Adults in Correctional Facilities		
DAY	Community Day Schools	S	
DEBT	Schedule of Long-Term Liabilities	GS	
GANN	Appropriations Limit Calculations	GS	GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2009-10 Unaudited Actuals	2010-11 Budget
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
TRAN	Annual Report of Pupil Transportation	GS	

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)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	392,443,086.01	21,324,661.32	413,767,747.33	385,489,933.00	21,234,037.00	406,723,970.00	-1.7%
2) Federal Revenue		8100-8299	2,062,044.00	109,427,554.57	111,489,598.57	2,156,100.00	68,755,894.00	70,911,994.00	-36.4%
3) Other State Revenue		8300-8599	85,185,409.13	87,113,363.94	172,298,773.07	78,495,319.00	79,954,729.00	158,450,048.00	-8.0%
4) Other Local Revenue		8600-8799	12,132,155.52	3,241,500.93	15,373,656.45	8,710,505.00	662,864.00	9,373,369.00	-39.0%
5) TOTAL, REVENUES			491,822,694.66	221,107,080.76	712,929,775.42	474,851,857.00	170,607,524.00	645,459,381.00	-9.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	254,597,029.90	118,078,294.90	372,675,324.80	240,925,554.00	87,876,837.00	328,802,391.00	-11.8%
2) Classified Salaries		2000-2999	68,917,146.90	39,175,170.23	108,092,317.13	67,253,486.00	35,689,646.00	102,943,132.00	-4.8%
3) Employee Benefits		3000-3999	106,921,614.76	52,778,098.39	159,699,713.15	105,731,769.00	45,288,426.00	151,020,195.00	-5.4%
4) Books and Supplies		4000-4999	4,300,116.42	10,489,461.87	14,789,578.29	8,681,777.00	6,387,904.00	15,069,681.00	1.9%
5) Services and Other Operating Expenditures		5000-5999	27,645,085.74	38,915,345.81	66,560,431.55	26,448,909.00	34,292,533.00	60,741,442.00	-8.7%
6) Capital Outlay		6000-6999	797,551.90	164,499.35	962,051.25	1,210,690.00	186,101.00	1,396,791.00	45.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,976.00	117,450.00	124,426.00	0.00	157,733.00	157,733.00	26.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,611,534.27)	9,101,590.33	(1,509,943.94)	(9,383,340.00)	7,845,252.00	(1,538,088.00)	1.9%
9) TOTAL, EXPENDITURES			452,573,987.35	268,819,910.88	721,393,898.23	440,868,845.00	217,724,432.00	658,593,277.00	-8.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			39,248,707.31	(47,712,830.12)	(8,464,122.81)	33,983,012.00	(47,116,908.00)	(13,133,896.00)	55.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	16,891,176.00	0.00	16,891,176.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	8,768,993.37	31,792.00	8,800,785.37	12,360,035.00	35,849.00	12,395,884.00	40.8%
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	(31,774,016.03)	41,274,016.03	9,500,000.00	(47,219,784.00)	47,219,784.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,651,833.40)	41,242,224.03	17,590,390.63	(59,579,819.00)	47,183,935.00	(12,395,884.00)	-170.5%



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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,596,873.91	(6,470,606.09)	9,126,267.82	(25,596,807.00)	67,027.00	(25,529,780.00)	-379.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	55,482,805.42	49,128,384.25	104,611,189.67	65,903,923.76	34,067,452.26	99,971,376.02	-4.4%
b) Audit Adjustments									
		9793	(5,175,755.57)	(8,590,325.90)	(13,766,081.47)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)									
			50,307,049.85	40,538,058.35	90,845,108.20	65,903,923.76	34,067,452.26	99,971,376.02	10.0%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			50,307,049.85	40,538,058.35	90,845,108.20	65,903,923.76	34,067,452.26	99,971,376.02	10.0%
2) Ending Balance, June 30 (E + F1e)									
			65,903,923.76	34,067,452.26	99,971,376.02	40,307,116.76	34,134,479.26	74,441,596.02	-25.5%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash									
		9711	399,850.00	0.00	399,850.00	406,650.00	0.00	406,650.00	1.7%
Stores									
		9712	798,478.22	0.00	798,478.22	1,400,000.00	0.00	1,400,000.00	75.3%
Prepaid Expenditures									
		9713	282,673.23	0.00	282,673.23	300,000.00	0.00	300,000.00	6.1%
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	34,067,452.26	34,067,452.26	0.00	34,134,479.26	34,134,479.26	0.2%
b) Designated Amounts									
Designated for Economic Uncertainties									
		9770	14,603,893.67	0.00	14,603,893.67	13,419,783.22	0.00	13,419,783.22	-8.1%
Designated for the Unrealized Gains of Investments and Cash in County Treasury									
		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations									
		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount									
		9790	49,819,028.64	0.00	49,819,028.64				
d) Unappropriated Amount									
		9790				24,780,683.54	0.00	24,780,683.54	

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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	42,816,567.24	19,285,761.76	62,102,329.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	399,850.00	0.00	399,850.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	84,958,480.80	30,053,534.90	115,012,015.70				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	13,385,764.91	420,418.90	13,806,183.81				
6) Stores		9320	798,478.22	0.00	798,478.22				
7) Prepaid Expenditures		9330	282,673.23	0.00	282,673.23				
8) Other Current Assets		9340	41,934.85	0.00	41,934.85				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			142,683,749.25	49,759,715.56	192,443,464.81				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	15,449,686.58	12,534,703.25	27,984,389.83				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	61,282,603.91	100,970.00	61,383,573.91				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	47,535.00	3,056,590.05	3,104,125.05				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			76,779,825.49	15,692,263.30	92,472,088.79				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			65,903,923.76	34,067,452.26	99,971,376.02				

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)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	333,055,579.00	0.00	333,055,579.00	335,630,308.00	0.00	335,630,308.00	0.8%
Charter Schools General Purpose Entitlement - State Aid		8015	2,397,444.73	0.00	2,397,444.73	2,393,315.00	0.00	2,393,315.00	-0.2%
State Aid - Prior Years		8019	1,400.48	0.00	1,400.48	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	581,339.74	0.00	581,339.74	581,340.00	0.00	581,340.00	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	1,049,551.50	0.00	1,049,551.50	25.00	0.00	25.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	60,438,253.77	0.00	60,438,253.77	60,094,914.00	0.00	60,094,914.00	-0.6%
Unsecured Roll Taxes		8042	1,841,094.76	0.00	1,841,094.76	2,877,305.00	0.00	2,877,305.00	56.3%
Prior Years' Taxes		8043	3,842,988.82	0.00	3,842,988.82	4,034,673.00	0.00	4,034,673.00	5.0%
Supplemental Taxes		8044	997,530.38	0.00	997,530.38	433,930.00	0.00	433,930.00	-56.5%
Education Revenue Augmentation Fund (ERAF)		8045	5,862,662.64	0.00	5,862,662.64	(456,945.00)	0.00	(456,945.00)	-107.8%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,835,130.00	0.00	1,835,130.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	(59,024.57)	0.00	(59,024.57)	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	74,167.13	0.00	74,167.13	108,148.00	0.00	108,148.00	45.8%
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	(37,083.57)	0.00	(37,083.57)	(54,074.00)	0.00	(54,074.00)	45.8%
<b>Subtotal, Revenue Limit Sources</b>			<b>411,881,034.81</b>	<b>0.00</b>	<b>411,881,034.81</b>	<b>405,642,939.00</b>	<b>0.00</b>	<b>405,642,939.00</b>	<b>-1.5%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(21,324,661.32)		(21,324,661.32)	(21,234,037.00)		(21,234,037.00)	-0.4%
Continuation Education ADA Transfer	2200	8091		1,478,329.22	1,478,329.22		1,454,227.00	1,454,227.00	-1.6%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%

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)	
Special Education ADA Transfer	6500	8091		14,720,779.00	14,720,779.00		14,690,446.00	14,690,446.00	-0.2%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	5,125,553.10	5,125,553.10	0.00	5,089,364.00	5,089,364.00	-0.7%
PERS Reduction Transfer		8092	2,529,663.84	0.00	2,529,663.84	1,662,587.00	0.00	1,662,587.00	-34.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(642,951.32)	0.00	(642,951.32)	(581,556.00)	0.00	(581,556.00)	-9.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>392,443,086.01</b>	<b>21,324,661.32</b>	<b>413,767,747.33</b>	<b>385,489,933.00</b>	<b>21,234,037.00</b>	<b>406,723,970.00</b>	<b>-1.7%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	23,765,261.67	23,765,261.67	0.00	13,620,049.00	13,620,049.00	-42.7%
Special Education Discretionary Grants		8182	0.00	2,413,461.96	2,413,461.96	0.00	1,575,886.00	1,575,886.00	-34.7%
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	317,083.42	317,083.42	0.00	437,200.00	437,200.00	37.9%
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		69,609,429.97	69,609,429.97		46,664,445.00	46,664,445.00	-33.0%
Vocational and Applied Technology Education	3500-3699	8290		1,058,351.83	1,058,351.83		916,941.00	916,941.00	-13.4%
Safe and Drug Free Schools	3700-3799	8290		807,996.36	807,996.36		0.00	0.00	-100.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	2,062,044.00	11,455,969.36	13,518,013.36	2,156,100.00	5,541,373.00	7,697,473.00	-43.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,062,044.00</b>	<b>109,427,554.57</b>	<b>111,489,598.57</b>	<b>2,156,100.00</b>	<b>68,755,894.00</b>	<b>70,911,994.00</b>	<b>-36.4%</b>

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)	
<b>OTHER STATE REVENUE</b>									
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		49,009,093.00	49,009,093.00		44,491,322.00	44,491,322.00	-9.2%
Prior Years	6500	8319		27,541.00	27,541.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		6,712,478.00	6,712,478.00		5,956,386.00	5,956,386.00	-11.3%
Economic Impact Aid	7090-7091	8311		14,543,771.00	14,543,771.00		14,090,578.00	14,090,578.00	-3.1%
Spec. Ed. Transportation	7240	8311		772,144.00	772,144.00		686,502.00	686,502.00	-11.1%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	95,506.00	0.00	95,506.00	New
All Other State Apportionments - Prior Years	All Other	8319	63.00	0.00	63.00	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	25,912,570.48	0.00	25,912,570.48	21,895,907.00	0.00	21,895,907.00	-15.5%
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	9,684,607.50	1,646,526.19	11,331,133.69	9,671,629.00	1,263,411.00	10,935,040.00	-3.5%
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	117,450.00	117,450.00	0.00	117,450.00	117,450.00	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		356,342.19	356,342.19		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
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		1,242,772.00	1,242,772.00		1,218,500.00	1,218,500.00	-2.0%
All Other State Revenue	All Other	8590	49,588,168.15	12,685,246.56	62,273,414.71	46,832,277.00	12,130,580.00	58,962,857.00	-5.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>85,185,409.13</b>	<b>87,113,363.94</b>	<b>172,298,773.07</b>	<b>78,495,319.00</b>	<b>79,954,729.00</b>	<b>158,450,048.00</b>	<b>-8.0%</b>

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)	
<b>OTHER LOCAL REVENUE</b>									
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	40,675.96	0.00	40,675.96	0.00	0.00	0.00	-100.0%
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	46,834.39	0.00	46,834.39	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	909,792.77	216,728.00	1,126,520.77	796,741.00	0.00	796,741.00	-29.3%
Interest		8660	1,075,522.81	16,820.84	1,092,343.65	1,000,000.00	39,705.00	1,039,705.00	-4.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	37,083.57	0.00	37,083.57	0.00	0.00	0.00	-100.0%
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	10,022,246.02	3,007,952.09	13,030,198.11	6,913,764.00	623,159.00	7,536,923.00	-42.2%
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		0.00	0.00		0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>12,132,155.52</b>	<b>3,241,500.93</b>	<b>15,373,656.45</b>	<b>8,710,505.00</b>	<b>662,864.00</b>	<b>9,373,369.00</b>	<b>-39.0%</b>
<b>TOTAL, REVENUES</b>			<b>491,822,694.66</b>	<b>221,107,080.76</b>	<b>712,929,775.42</b>	<b>474,851,857.00</b>	<b>170,607,524.00</b>	<b>645,459,381.00</b>	<b>-9.5%</b>



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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	221,563,406.50	84,056,577.87	305,619,984.37	215,968,965.00	55,802,934.00	271,771,899.00	-11.1%
Certificated Pupil Support Salaries		1200	11,007,625.85	18,865,895.14	29,873,520.99	4,317,037.00	19,925,194.00	24,242,231.00	-18.9%
Certificated Supervisors' and Administrators' Salaries		1300	19,034,713.29	5,269,696.57	24,304,409.86	18,357,977.00	4,512,149.00	22,870,126.00	-5.9%
Other Certificated Salaries		1900	2,991,284.26	9,886,125.32	12,877,409.58	2,281,575.00	7,636,560.00	9,918,135.00	-23.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>254,597,029.90</b>	<b>118,078,294.90</b>	<b>372,675,324.80</b>	<b>240,925,554.00</b>	<b>87,876,837.00</b>	<b>328,802,391.00</b>	<b>-11.8%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,333,968.26	19,577,741.36	21,911,709.62	1,948,009.00	18,283,424.00	20,231,433.00	-7.7%
Classified Support Salaries		2200	26,968,525.82	11,486,655.51	38,455,181.33	26,729,114.00	11,387,640.00	38,116,754.00	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	18,642,681.73	4,626,010.03	23,268,691.76	18,016,290.00	3,688,849.00	21,705,139.00	-6.7%
Clerical, Technical and Office Salaries		2400	17,348,188.12	2,747,703.24	20,095,891.36	16,924,036.00	1,782,043.00	18,706,079.00	-6.9%
Other Classified Salaries		2900	3,623,782.97	737,060.09	4,360,843.06	3,636,037.00	547,690.00	4,183,727.00	-4.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>68,917,146.90</b>	<b>39,175,170.23</b>	<b>108,092,317.13</b>	<b>67,253,486.00</b>	<b>35,689,646.00</b>	<b>102,943,132.00</b>	<b>-4.8%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	20,864,713.59	9,615,621.59	30,480,335.18	19,961,543.00	7,229,841.00	27,191,384.00	-10.8%
PERS		3201-3202	6,136,018.55	3,161,114.93	9,297,133.48	6,218,690.00	3,433,742.00	9,652,432.00	3.8%
OASDI/Medicare/Alternative		3301-3302	8,323,071.36	4,217,463.15	12,540,534.51	8,335,057.00	3,893,721.00	12,228,778.00	-2.5%
Health and Welfare Benefits		3401-3402	54,398,279.81	27,643,588.35	82,041,868.16	54,934,310.00	24,150,275.00	79,084,585.00	-3.6%
Unemployment Insurance		3501-3502	997,529.83	485,219.33	1,482,749.16	2,220,727.00	889,653.00	3,110,380.00	109.8%
Workers' Compensation		3601-3602	9,730,397.09	4,731,005.93	14,461,403.02	8,520,840.00	3,400,562.00	11,921,402.00	-17.6%
OPEB, Allocated		3701-3702	778,439.76	378,477.53	1,156,917.29	257,893.00	153,599.00	411,492.00	-64.4%
OPEB, Active Employees		3751-3752	3,972,108.42	2,066,226.17	6,038,334.59	4,251,407.00	1,800,604.00	6,052,011.00	0.2%
PERS Reduction		3801-3802	1,716,924.35	479,381.41	2,196,305.76	1,031,302.00	336,429.00	1,367,731.00	-37.7%
Other Employee Benefits		3901-3902	4,132.00	0.00	4,132.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>106,921,614.76</b>	<b>52,778,098.39</b>	<b>159,699,713.15</b>	<b>105,731,769.00</b>	<b>45,288,426.00</b>	<b>151,020,195.00</b>	<b>-5.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	33,321.24	1,596,152.61	1,629,473.85	2,103,858.00	12,850.00	2,116,708.00	29.9%
Books and Other Reference Materials		4200	103,121.01	744,909.09	848,030.10	76,626.00	122,531.00	199,157.00	-76.5%

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)	
Materials and Supplies		4300	3,719,313.62	6,142,525.74	9,861,839.36	6,251,330.00	5,737,294.00	11,988,624.00	21.6%
Noncapitalized Equipment		4400	442,253.99	2,003,852.43	2,446,106.42	249,963.00	510,029.00	759,992.00	-68.9%
Food		4700	2,106.56	2,022.00	4,128.56	0.00	5,200.00	5,200.00	26.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,300,116.42</b>	<b>10,489,461.87</b>	<b>14,789,578.29</b>	<b>8,681,777.00</b>	<b>6,387,904.00</b>	<b>15,069,681.00</b>	<b>1.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	14,116,753.84	14,116,753.84	0.00	9,341,709.00	9,341,709.00	-33.8%
Travel and Conferences		5200	307,591.47	826,853.95	1,134,445.42	398,221.00	485,637.00	883,858.00	-22.1%
Dues and Memberships		5300	48,692.00	65,979.65	114,671.65	87,852.00	44,189.00	132,041.00	15.1%
Insurance		5400 - 5450	27,352.96	625.60	27,978.56	27,651.00	382.00	28,033.00	0.2%
Operations and Housekeeping Services		5500	8,784,748.13	21,900.14	8,806,648.27	9,137,864.00	25,892.00	9,163,756.00	4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,098,398.05	502,633.43	4,601,031.48	3,982,320.00	545,638.00	4,527,958.00	-1.6%
Transfers of Direct Costs		5710	588,458.29	(588,458.29)	0.00	232,411.00	(232,411.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(976,477.75)	(341,698.30)	(1,318,176.05)	(813,157.00)	(126,836.00)	(939,993.00)	-28.7%
Professional/Consulting Services and Operating Expenditures		5800	12,069,607.24	24,219,016.59	36,288,623.83	10,696,385.00	24,110,844.00	34,807,229.00	-4.1%
Communications		5900	2,696,715.35	91,739.20	2,788,454.55	2,699,362.00	97,489.00	2,796,851.00	0.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>27,645,085.74</b>	<b>38,915,345.81</b>	<b>66,560,431.55</b>	<b>26,448,909.00</b>	<b>34,292,533.00</b>	<b>60,741,442.00</b>	<b>-8.7%</b>

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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	171,120.29	42,733.26	213,853.55	272,000.00	0.00	272,000.00	27.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,517.78	31,168.68	35,686.46	114,300.00	100,000.00	214,300.00	500.5%
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	188,766.87	90,597.41	279,364.28	59,390.00	86,101.00	145,491.00	-47.9%
Equipment Replacement		6500	433,146.96	0.00	433,146.96	765,000.00	0.00	765,000.00	76.6%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>797,551.90</b>	<b>164,499.35</b>	<b>962,051.25</b>	<b>1,210,690.00</b>	<b>186,101.00</b>	<b>1,396,791.00</b>	<b>45.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	6,976.00	0.00	6,976.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
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	0.00	0.00	0.00	40,283.00	40,283.00	New
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	117,450.00	117,450.00	0.00	117,450.00	117,450.00	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%

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)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,976.00	117,450.00	124,426.00	0.00	157,733.00	157,733.00	26.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(9,101,590.33)	9,101,590.33	0.00	(7,845,252.00)	7,845,252.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,509,943.94)	0.00	(1,509,943.94)	(1,538,088.00)	0.00	(1,538,088.00)	1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,611,534.27)	9,101,590.33	(1,509,943.94)	(9,383,340.00)	7,845,252.00	(1,538,088.00)	1.9%
TOTAL, EXPENDITURES			452,573,987.35	268,819,910.88	721,393,898.23	440,868,845.00	217,724,432.00	658,593,277.00	-8.7%

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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	16,891,176.00	0.00	16,891,176.00	0.00	0.00	0.00	-100.0%
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			16,891,176.00	0.00	16,891,176.00	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	53,216.17	0.00	53,216.17	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	3,100,000.00	0.00	3,100,000.00	New
To: Cafeteria Fund		7616	196,821.20	0.00	196,821.20	196,821.00	0.00	196,821.00	0.0%
Other Authorized Interfund Transfers Out		7619	8,518,956.00	31,792.00	8,550,748.00	9,063,214.00	35,849.00	9,099,063.00	6.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,768,993.37	31,792.00	8,800,785.37	12,360,035.00	35,849.00	12,395,884.00	40.8%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%

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)	
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%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(45,388,895.95)	45,388,895.95	0.00	(47,219,784.00)	47,219,784.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	13,614,879.92	(4,114,879.92)	9,500,000.00	0.00	0.00	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(31,774,016.03)	41,274,016.03	9,500,000.00	(47,219,784.00)	47,219,784.00	0.00	-100.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(23,651,833.40)	41,242,224.03	17,590,390.63	(59,579,819.00)	47,183,935.00	(12,395,884.00)	-170.5%

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)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	392,443,086.01	21,324,661.32	413,767,747.33	385,489,933.00	21,234,037.00	406,723,970.00	-1.7%
2) Federal Revenue		8100-8299	2,062,044.00	109,427,554.57	111,489,598.57	2,156,100.00	68,755,894.00	70,911,994.00	-36.4%
3) Other State Revenue		8300-8599	85,185,409.13	87,113,363.94	172,298,773.07	78,495,319.00	79,954,729.00	158,450,048.00	-8.0%
4) Other Local Revenue		8600-8799	12,132,155.52	3,241,500.93	15,373,656.45	8,710,505.00	662,864.00	9,373,369.00	-39.0%
5) TOTAL, REVENUES			491,822,694.66	221,107,080.76	712,929,775.42	474,851,857.00	170,607,524.00	645,459,381.00	-9.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		294,713,204.32	174,571,134.66	469,284,338.98	293,068,216.00	131,557,788.00	424,626,004.00	-9.5%
2) Instruction - Related Services	2000-2999		45,228,060.61	32,130,670.00	77,358,730.61	40,912,641.00	34,067,741.00	74,980,382.00	-3.1%
3) Pupil Services	3000-3999		22,408,372.33	34,809,176.21	57,217,548.54	12,433,478.00	27,453,434.00	39,886,912.00	-30.3%
4) Ancillary Services	4000-4999		947,813.67	30,385.46	978,199.13	690,820.00	0.00	690,820.00	-29.4%
5) Community Services	5000-5999		6,672,004.59	444,955.03	7,116,959.62	6,589,651.00	320,745.00	6,910,396.00	-2.9%
6) Enterprise	6000-6999		16,067.19	0.00	16,067.19	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		21,567,400.53	9,158,258.11	30,725,658.64	22,837,862.00	7,848,682.00	30,686,544.00	-0.1%
8) Plant Services	8000-8999		61,014,088.11	17,557,881.41	78,571,969.52	64,336,177.00	16,318,309.00	80,654,486.00	2.7%
9) Other Outgo	9000-9999	Except 7600-7699	6,976.00	117,450.00	124,426.00	0.00	157,733.00	157,733.00	26.8%
10) TOTAL, EXPENDITURES			452,573,987.35	268,819,910.88	721,393,898.23	440,868,845.00	217,724,432.00	658,593,277.00	-8.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			39,248,707.31	(47,712,830.12)	(8,464,122.81)	33,983,012.00	(47,116,908.00)	(13,133,896.00)	55.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	16,891,176.00	0.00	16,891,176.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	8,768,993.37	31,792.00	8,800,785.37	12,360,035.00	35,849.00	12,395,884.00	40.8%
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	(31,774,016.03)	41,274,016.03	9,500,000.00	(47,219,784.00)	47,219,784.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,651,833.40)	41,242,224.03	17,590,390.63	(59,579,819.00)	47,183,935.00	(12,395,884.00)	-253.2%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,596,873.91	(6,470,606.09)	9,126,267.82	(25,596,807.00)	67,027.00	(25,529,780.00)	-379.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	55,482,805.42	49,128,384.25	104,611,189.67	65,903,923.76	34,067,452.26	99,971,376.02	-4.4%
b) Audit Adjustments									
		9793	(5,175,755.57)	(8,590,325.90)	(13,766,081.47)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)									
			50,307,049.85	40,538,058.35	90,845,108.20	65,903,923.76	34,067,452.26	99,971,376.02	10.0%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			50,307,049.85	40,538,058.35	90,845,108.20	65,903,923.76	34,067,452.26	99,971,376.02	10.0%
2) Ending Balance, June 30 (E + F1e)									
			65,903,923.76	34,067,452.26	99,971,376.02	40,307,116.76	34,134,479.26	74,441,596.02	-25.5%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash									
		9711	399,850.00	0.00	399,850.00	406,650.00	0.00	406,650.00	1.7%
Stores									
		9712	798,478.22	0.00	798,478.22	1,400,000.00	0.00	1,400,000.00	75.3%
Prepaid Expenditures									
		9713	282,673.23	0.00	282,673.23	300,000.00	0.00	300,000.00	6.1%
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	34,067,452.26	34,067,452.26	0.00	34,134,479.26	34,134,479.26	0.2%
b) Designated Amounts									
Designated for Economic Uncertainties									
		9770	14,603,893.67	0.00	14,603,893.67	13,419,783.22	0.00	13,419,783.22	-8.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount									
		9790	49,819,028.64	0.00	49,819,028.64				
d) Unappropriated Amount									
		9790				24,780,683.54	0.00	24,780,683.54	



<b>Resource</b>	<b>Description</b>	<b>2009-10 Unaudited Actuals</b>	<b>2010-11 Budget</b>
3200	ARRA: State Fiscal Stabilization Fund	19,312,097.95	19,312,097.95
5640	Medi-Cal Billing Option	1,489,985.38	1,557,012.38
6286	English Language Acquisition Program, Teacher Training & Student A	1,759,329.46	1,759,329.46
6300	Lottery: Instructional Materials	2,591,239.57	2,591,239.57
7090	Economic Impact Aid (EIA)	4,096,284.76	4,096,284.76
7091	Economic Impact Aid: Limited English Proficiency (LEP)	2,727,833.59	2,727,833.59
7400	Quality Education Investment Act	183,505.03	183,505.03
9010	Other Local	1,907,176.52	1,907,176.52
Total, Legally Restricted Balance		<u>34,067,452.26</u>	<u>34,134,479.26</u>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	526,878.00	402,160.00	-23.7%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	615,839.29	481,000.00	-21.9%
5) TOTAL, REVENUES			1,142,717.29	883,160.00	-22.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,359,439.30	2,075,128.00	-12.0%
2) Classified Salaries		2000-2999	1,015,451.24	923,145.00	-9.1%
3) Employee Benefits		3000-3999	1,045,362.71	881,295.00	-15.7%
4) Books and Supplies		4000-4999	75,912.81	51,370.00	-32.3%
5) Services and Other Operating Expenditures		5000-5999	306,445.29	328,656.00	7.2%
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	162,486.38	146,753.00	-9.7%
9) TOTAL, EXPENDITURES			4,965,097.73	4,406,347.00	-11.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,822,380.44)	(3,523,187.00)	-7.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,096,272.00	3,523,187.00	-14.0%
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			4,096,272.00	3,523,187.00	-14.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			273,891.56	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,102.21	389,993.77	235.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,102.21	389,993.77	235.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,102.21	389,993.77	235.9%
2) Ending Balance, June 30 (E + F1e)			389,993.77	389,993.77	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	96,716.22	96,716.24	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			293,277.55		
d) Unappropriated Amount				293,277.53	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	775,252.56		
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	239,838.33		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	47,735.08		
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			1,062,825.97		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	204,733.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	418,236.10		
4) Current Loans		9640			
5) Deferred Revenue		9650	49,862.18		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			672,832.20		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			389,993.77		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	105,750.00	0.00	-100.0%
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	421,128.00	402,160.00	-4.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>526,878.00</b>	<b>402,160.00</b>	<b>-23.7%</b>
<b>OTHER STATE REVENUE</b>					
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	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	20,811.99	15,000.00	-27.9%
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	595,027.30	466,000.00	-21.7%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>615,839.29</b>	<b>481,000.00</b>	<b>-21.9%</b>
<b>TOTAL, REVENUES</b>			<b>1,142,717.29</b>	<b>883,160.00</b>	<b>-22.7%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,860,843.20	1,686,634.00	-9.4%
Certificated Pupil Support Salaries		1200	200,033.96	196,953.00	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	170,687.23	172,585.00	1.1%
Other Certificated Salaries		1900	127,874.91	18,956.00	-85.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,359,439.30</b>	<b>2,075,128.00</b>	<b>-12.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	161,970.99	166,746.00	2.9%
Classified Support Salaries		2200	186,430.99	183,016.00	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	148,553.84	171,595.00	15.5%
Clerical, Technical and Office Salaries		2400	424,946.17	341,571.00	-19.6%
Other Classified Salaries		2900	93,549.25	60,217.00	-35.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,015,451.24</b>	<b>923,145.00</b>	<b>-9.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	184,645.58	171,676.00	-7.0%
PERS		3201-3202	82,636.77	84,362.00	2.1%
OASDI/Medicare/Alternative		3301-3302	101,850.62	92,414.00	-9.3%
Health and Welfare Benefits		3401-3402	498,861.76	384,105.00	-23.0%
Unemployment Insurance		3501-3502	10,795.98	21,631.00	100.4%
Workers' Compensation		3601-3602	101,312.30	81,621.00	-19.4%
OPEB, Allocated		3701-3702	8,102.41	2,402.00	-70.4%
OPEB, Active Employees		3751-3752	37,109.80	29,400.00	-20.8%
PERS Reduction		3801-3802	20,047.49	13,684.00	-31.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,045,362.71</b>	<b>881,295.00</b>	<b>-15.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	6,021.33	0.00	-100.0%
Books and Other Reference Materials		4200	7,042.41	0.00	-100.0%
Materials and Supplies		4300	62,849.07	47,060.00	-25.1%
Noncapitalized Equipment		4400	0.00	4,310.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>75,912.81</b>	<b>51,370.00</b>	<b>-32.3%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,757.65	1,052.00	-92.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	67,887.93	85,086.00	25.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,243.42	28,768.00	9.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	51,690.40	29,922.00	-42.1%
Professional/Consulting Services and Operating Expenditures		5800	116,028.92	154,828.00	33.4%
Communications		5900	29,836.97	29,000.00	-2.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>306,445.29</b>	<b>328,656.00</b>	<b>7.2%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	162,486.38	146,753.00	-9.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			162,486.38	146,753.00	-9.7%
TOTAL, EXPENDITURES			4,965,097.73	4,406,347.00	-11.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	4,096,272.00	3,523,187.00	-14.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>4,096,272.00</b>	<b>3,523,187.00</b>	<b>-14.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>4,096,272.00</b>	<b>3,523,187.00</b>	<b>-14.0%</b>

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	526,878.00	402,160.00	-23.7%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	615,839.29	481,000.00	-21.9%
5) TOTAL, REVENUES			1,142,717.29	883,160.00	-22.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,712,269.88	2,466,169.00	-9.1%
2) Instruction - Related Services	2000-2999		1,297,571.08	1,244,920.00	-4.1%
3) Pupil Services	3000-3999		279,522.61	196,953.00	-29.5%
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		162,486.38	146,753.00	-9.7%
8) Plant Services	8000-8999		513,247.78	351,552.00	-31.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,965,097.73	4,406,347.00	-11.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(3,822,380.44)	(3,523,187.00)	-7.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,096,272.00	3,523,187.00	-14.0%
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			4,096,272.00	3,523,187.00	-14.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			273,891.56	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,102.21	389,993.77	235.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,102.21	389,993.77	235.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,102.21	389,993.77	235.9%
2) Ending Balance, June 30 (E + F1e)			389,993.77	389,993.77	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	96,716.22	96,716.24	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			293,277.55		
d) Unappropriated Amount				293,277.53	

<b>Resource</b>	<b>Description</b>	<b>2009-10 Unaudited Actuals</b>	<b>2010-11 Budget</b>
1100	Lottery: Unrestricted	0.00	0.00
6300	Lottery: Instructional Materials	52,385.46	52,385.48
9010	Other Local	44,330.76	44,330.76
Total, Legally Restricted Balance		<u>96,716.22</u>	<u>96,716.24</u>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,628,366.06	19,019,601.00	-3.1%
3) Other State Revenue		8300-8599	9,110,680.99	8,964,235.00	-1.6%
4) Other Local Revenue		8600-8799	1,289,573.76	1,065,035.00	-17.4%
5) TOTAL, REVENUES			30,028,620.81	29,048,871.00	-3.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	11,341,584.53	10,772,506.00	-5.0%
2) Classified Salaries		2000-2999	6,692,912.54	6,655,400.00	-0.6%
3) Employee Benefits		3000-3999	7,270,975.99	7,695,604.00	5.8%
4) Books and Supplies		4000-4999	1,826,821.91	1,179,247.00	-35.4%
5) Services and Other Operating Expenditures		5000-5999	1,881,622.08	1,631,818.00	-13.3%
6) Capital Outlay		6000-6999	28,857.69	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	1,098,733.56	1,114,296.00	1.4%
9) TOTAL, EXPENDITURES			30,141,508.30	29,048,871.00	-3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(112,887.49)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	53,216.17	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			53,216.17	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(59,671.32)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	330,565.68	270,894.36	-18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			330,565.68	270,894.36	-18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			330,565.68	270,894.36	-18.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	270,894.36	270,894.36	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount					

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,275,353.14		
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	1,287,292.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	54,164.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,616,810.07		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	1,237,662.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,032,009.65		
4) Current Loans		9640			
5) Deferred Revenue		9650	76,243.67		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			4,345,915.71		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			270,894.36		



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	615,941.74	592,000.00	-3.9%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	19,012,424.32	18,427,601.00	-3.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>19,628,366.06</b>	<b>19,019,601.00</b>	<b>-3.1%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	45,148.11	43,000.00	-4.8%
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,065,532.88	8,921,235.00	-1.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,110,680.99</b>	<b>8,964,235.00</b>	<b>-1.6%</b>
<b>OTHER LOCAL REVENUE</b>					
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	47,291.17	50,000.00	5.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	456,221.89	435,050.00	-4.6%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	574,610.10	508,680.00	-11.5%
Other Local Revenue					
All Other Local Revenue		8699	211,450.60	71,305.00	-66.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,289,573.76</b>	<b>1,065,035.00</b>	<b>-17.4%</b>
<b>TOTAL, REVENUES</b>			<b>30,028,620.81</b>	<b>29,048,871.00</b>	<b>-3.3%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	9,876,759.96	9,647,264.00	-2.3%
Certificated Pupil Support Salaries		1200	103,669.78	88,808.00	-14.3%
Certificated Supervisors' and Administrators' Salaries		1300	456,899.65	376,086.00	-17.7%
Other Certificated Salaries		1900	904,255.14	660,348.00	-27.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>11,341,584.53</b>	<b>10,772,506.00</b>	<b>-5.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	3,263,266.56	3,161,037.00	-3.1%
Classified Support Salaries		2200	1,852,778.91	1,909,960.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	733,023.46	767,513.00	4.7%
Clerical, Technical and Office Salaries		2400	843,843.61	816,890.00	-3.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,692,912.54</b>	<b>6,655,400.00</b>	<b>-0.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	881,898.28	883,920.00	0.2%
PERS		3201-3202	547,442.17	565,377.00	3.3%
OASDI/Medicare/Alternative		3301-3302	622,976.82	576,699.00	-7.4%
Health and Welfare Benefits		3401-3402	4,227,416.14	4,719,796.00	11.6%
Unemployment Insurance		3501-3502	56,771.51	81,157.00	43.0%
Workers' Compensation		3601-3602	541,470.84	480,139.00	-11.3%
OPEB, Allocated		3701-3702	43,314.95	13,996.00	-67.7%
OPEB, Active Employees		3751-3752	322,214.65	356,160.00	10.5%
PERS Reduction		3801-3802	27,470.63	18,360.00	-33.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,270,975.99</b>	<b>7,695,604.00</b>	<b>5.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	3,308.74	0.00	-100.0%
Books and Other Reference Materials		4200	99,107.85	7,829.00	-92.1%
Materials and Supplies		4300	784,704.41	370,610.00	-52.8%
Noncapitalized Equipment		4400	131,519.71	0.00	-100.0%
Food		4700	808,181.20	800,808.00	-0.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,826,821.91</b>	<b>1,179,247.00</b>	<b>-35.4%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	94,316.38	67,812.00	-28.1%
Dues and Memberships		5300	2,250.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	160,950.82	191,600.00	19.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	946,970.26	862,042.00	-9.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	309,160.01	109,964.00	-64.4%
Professional/Consulting Services and Operating Expenditures		5800	287,340.55	312,180.00	8.6%
Communications		5900	80,634.06	88,220.00	9.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,881,622.08</b>	<b>1,631,818.00</b>	<b>-13.3%</b>
<b>CAPITAL OUTLAY</b>					
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	28,857.69	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>28,857.69</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,098,733.56	1,114,296.00	1.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,098,733.56</b>	<b>1,114,296.00</b>	<b>1.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>30,141,508.30</b>	<b>29,048,871.00</b>	<b>-3.6%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	53,216.17	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			53,216.17	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			53,216.17	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,628,366.06	19,019,601.00	-3.1%
3) Other State Revenue		8300-8599	9,110,680.99	8,964,235.00	-1.6%
4) Other Local Revenue		8600-8799	1,289,573.76	1,065,035.00	-17.4%
5) TOTAL, REVENUES			30,028,620.81	29,048,871.00	-3.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		19,028,151.52	18,335,086.00	-3.6%
2) Instruction - Related Services	2000-2999		4,399,279.91	3,959,018.00	-10.0%
3) Pupil Services	3000-3999		2,835,622.77	3,001,843.00	5.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,138.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,098,733.56	1,114,296.00	1.4%
8) Plant Services	8000-8999		2,778,582.54	2,638,628.00	-5.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,141,508.30	29,048,871.00	-3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(112,887.49)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	53,216.17	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			53,216.17	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(59,671.32)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	330,565.68	270,894.36	-18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			330,565.68	270,894.36	-18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			330,565.68	270,894.36	-18.1%
2) Ending Balance, June 30 (E + F1e)			270,894.36	270,894.36	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	270,894.36	270,894.36	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			0.00		
d) Unappropriated Amount				0.00	

<b>Resource</b>	<b>Description</b>	<b>2009-10 Unaudited Actuals</b>	<b>2010-11 Budget</b>
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	248,436.67	248,436.67
9010	Other Local	22,457.69	22,457.69
Total, Legally Restricted Balance		<u>270,894.36</u>	<u>270,894.36</u>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,933,240.62	26,233,144.00	-2.6%
3) Other State Revenue		8300-8599	2,190,811.23	2,276,366.00	3.9%
4) Other Local Revenue		8600-8799	5,750,057.56	5,673,716.00	-1.3%
5) TOTAL, REVENUES			34,874,109.41	34,183,226.00	-2.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,909,925.90	13,954,866.00	0.3%
3) Employee Benefits		3000-3999	6,057,530.31	6,473,100.00	6.9%
4) Books and Supplies		4000-4999	11,258,540.84	10,888,206.00	-3.3%
5) Services and Other Operating Expenditures		5000-5999	1,626,149.54	1,632,113.00	0.4%
6) Capital Outlay		6000-6999	570,098.02	278,700.00	-51.1%
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	248,724.00	277,039.00	11.4%
9) TOTAL, EXPENDITURES			33,670,968.61	33,504,024.00	-0.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,203,140.80	679,202.00	-43.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	196,821.20	196,821.00	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			196,821.20	196,821.00	0.0%



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,399,962.00	876,023.00	-37.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,303,733.00	4,703,695.00	42.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,303,733.00	4,703,695.00	42.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,303,733.00	4,703,695.00	42.4%
2) Ending Balance, June 30 (E + F1e)			4,703,695.00	5,579,718.00	18.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	1,395.00	0.00	-100.0%
Stores		9712	1,237,384.25	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			3,464,915.75		
d) Unappropriated Amount				5,579,718.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	893,846.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,656,461.24		
c) in Revolving Fund		9130	1,395.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	96,336.74		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	76,979.27		
4) Due from Grantor Government		9290	7,684,896.40		
5) Due from Other Funds		9310	181,173.80		
6) Stores		9320	1,237,384.25		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			15,828,473.45		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	1,056,859.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,067,919.18		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			11,124,778.45		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,703,695.00		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	26,408,246.62	26,233,144.00	-0.7%
Other Federal Revenue (incl. ARRA)		8290	524,994.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>26,933,240.62</b>	<b>26,233,144.00</b>	<b>-2.6%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,190,811.23	2,276,366.00	3.9%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,190,811.23</b>	<b>2,276,366.00</b>	<b>3.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	5,692,405.88	5,633,716.00	-1.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	29,151.68	30,000.00	2.9%
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	28,500.00	10,000.00	-64.9%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,750,057.56</b>	<b>5,673,716.00</b>	<b>-1.3%</b>
<b>TOTAL, REVENUES</b>			<b>34,874,109.41</b>	<b>34,183,226.00</b>	<b>-2.0%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	7,306,400.72	7,501,920.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	4,739,495.54	4,585,085.00	-3.3%
Clerical, Technical and Office Salaries		2400	1,168,661.25	1,205,423.00	3.1%
Other Classified Salaries		2900	695,368.39	662,438.00	-4.7%
TOTAL, CLASSIFIED SALARIES			13,909,925.90	13,954,866.00	0.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,002,686.65	1,370,960.00	36.7%
OASDI/Medicare/Alternative		3301-3302	1,012,296.78	995,726.00	-1.6%
Health and Welfare Benefits		3401-3402	3,033,633.08	3,249,227.00	7.1%
Unemployment Insurance		3501-3502	42,134.96	97,055.00	130.3%
Workers' Compensation		3601-3602	418,586.65	220,503.00	-47.3%
OPEB, Allocated		3701-3702	33,487.54	276,288.00	725.0%
OPEB, Active Employees		3751-3752	241,137.37	12,130.00	-95.0%
PERS Reduction		3801-3802	273,567.28	251,211.00	-8.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,057,530.31	6,473,100.00	6.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,480,873.95	1,393,556.00	-5.9%
Noncapitalized Equipment		4400	46,758.98	46,000.00	-1.6%
Food		4700	9,730,907.91	9,448,650.00	-2.9%
TOTAL, BOOKS AND SUPPLIES			11,258,540.84	10,888,206.00	-3.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,266.22	22,500.00	172.2%
Dues and Memberships		5300	1,308.55	2,000.00	52.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	300,070.00	312,000.00	4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	183,910.71	317,725.00	72.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	917,310.25	784,253.00	-14.5%
Professional/Consulting Services and Operating Expenditures		5800	163,537.14	164,485.00	0.6%
Communications		5900	51,746.67	29,150.00	-43.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,626,149.54</b>	<b>1,632,113.00</b>	<b>0.4%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	14,772.35	0.00	-100.0%
Equipment Replacement		6500	555,325.67	278,700.00	-49.8%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>570,098.02</b>	<b>278,700.00</b>	<b>-51.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	248,724.00	277,039.00	11.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>248,724.00</b>	<b>277,039.00</b>	<b>11.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>33,670,968.61</b>	<b>33,504,024.00</b>	<b>-0.5%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	196,821.20	196,821.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			196,821.20	196,821.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			196,821.20	196,821.00	0.0%

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,933,240.62	26,233,144.00	-2.6%
3) Other State Revenue		8300-8599	2,190,811.23	2,276,366.00	3.9%
4) Other Local Revenue		8600-8799	5,750,057.56	5,673,716.00	-1.3%
5) TOTAL, REVENUES			34,874,109.41	34,183,226.00	-2.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		30,481,994.18	30,028,082.00	-1.5%
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		248,724.00	277,039.00	11.4%
8) Plant Services	8000-8999		2,940,250.43	3,198,903.00	8.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			33,670,968.61	33,504,024.00	-0.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,203,140.80	679,202.00	-43.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	196,821.20	196,821.00	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			196,821.20	196,821.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,399,962.00	876,023.00	-37.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,303,733.00	4,703,695.00	42.4%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			3,303,733.00	4,703,695.00	42.4%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			3,303,733.00	4,703,695.00	42.4%
2) Ending Balance, June 30 (E + F1e)			4,703,695.00	5,579,718.00	18.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash			1,395.00	0.00	-100.0%
		9711			
Stores			1,237,384.25	0.00	-100.0%
		9712			
Prepaid Expenditures			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
General Reserve			0.00	0.00	0.0%
		9730			
Legally Restricted Balance			0.00	0.00	0.0%
		9740			
b) Designated Amounts					
Designated for Economic Uncertainties			0.00	0.00	0.0%
		9770			
Designated for the Unrealized Gains of Investments and Cash in County Treasury			0.00	0.00	0.0%
		9775			
Other Designations (by Resource/Object)			0.00	0.00	0.0%
		9780			
c) Undesignated Amount			3,464,915.75		
		9790			
d) Unappropriated Amount				5,579,718.00	
		9790			



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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	147,800.74	327,010.00	121.3%
5) TOTAL, REVENUES			147,800.74	327,010.00	121.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	333,592.94	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,902,191.23	3,800,000.00	30.9%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,235,784.17	3,800,000.00	17.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,087,983.43)	(3,472,990.00)	12.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,100,000.00	6,200,000.00	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	(9,500,000.00)	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,400,000.00)	6,200,000.00	-196.9%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,487,983.43)	2,727,010.00	-128.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,693,728.54	5,205,745.11	-64.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,693,728.54	5,205,745.11	-64.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,693,728.54	5,205,745.11	-64.6%
2) Ending Balance, June 30 (E + F1e)			5,205,745.11	7,932,755.11	52.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			5,205,745.11		
d) Unappropriated Amount				7,932,755.11	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,271,278.16		
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	13,479.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,100,000.00		
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			5,384,757.76		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	170,536.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,476.36		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			179,012.65		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			5,205,745.11		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	147,800.74	327,010.00	121.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			147,800.74	327,010.00	121.3%
<b>TOTAL, REVENUES</b>			<b>147,800.74</b>	<b>327,010.00</b>	<b>121.3%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	311,961.77	0.00	-100.0%
Noncapitalized Equipment		4400	21,631.17	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			333,592.94	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	2,632,735.69	3,800,000.00	44.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,548.08	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	251,907.46	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,902,191.23</b>	<b>3,800,000.00</b>	<b>30.9%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,235,784.17</b>	<b>3,800,000.00</b>	<b>17.4%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	3,100,000.00	6,200,000.00	100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,100,000.00	6,200,000.00	100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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	(9,500,000.00)	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(9,500,000.00)	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,400,000.00)	6,200,000.00	-196.9%



Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	147,800.74	327,010.00	121.3%
5) TOTAL, REVENUES			147,800.74	327,010.00	121.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		3,235,784.17	3,800,000.00	17.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,235,784.17	3,800,000.00	17.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,087,983.43)	(3,472,990.00)	12.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,100,000.00	6,200,000.00	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	(9,500,000.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,400,000.00)	6,200,000.00	100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,487,983.43)	2,727,010.00	-128.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,693,728.54	5,205,745.11	-64.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,693,728.54	5,205,745.11	-64.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,693,728.54	5,205,745.11	-64.6%
2) Ending Balance, June 30 (E + F1e)			5,205,745.11	7,932,755.11	52.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			5,205,745.11		
d) Unappropriated Amount				7,932,755.11	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	139,305.37	0.00	-100.0%
5) TOTAL, REVENUES			139,305.37	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			139,305.37	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,291,733.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,291,733.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,152,427.63)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,401,721.46	249,293.83	-98.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,401,721.46	249,293.83	-98.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,401,721.46	249,293.83	-98.1%
2) Ending Balance, June 30 (E + F1e)			249,293.83	249,293.83	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			249,293.83		
d) Unappropriated Amount				249,293.83	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	248,591.55		
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	702.28		
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			249,293.83		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			249,293.83		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	139,305.37	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			139,305.37	0.00	-100.0%
<b>TOTAL, REVENUES</b>			139,305.37	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	13,291,733.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,291,733.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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)			(13,291,733.00)	0.00	-100.0%



Unaudited Actuals  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	139,305.37	0.00	-100.0%
5) TOTAL, REVENUES			139,305.37	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			139,305.37	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,291,733.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,291,733.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,152,427.63)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,401,721.46	249,293.83	-98.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,401,721.46	249,293.83	-98.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,401,721.46	249,293.83	-98.1%
2) Ending Balance, June 30 (E + F1e)			249,293.83	249,293.83	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			249,293.83		
d) Unappropriated Amount				249,293.83	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,341,211.58	4,819,926.00	44.3%
5) TOTAL, REVENUES			3,341,211.58	4,819,926.00	44.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,719.26	2,317,428.00	40419.7%
5) Services and Other Operating Expenditures		5000-5999	1,735,975.35	5,968,633.00	243.8%
6) Capital Outlay		6000-6999	9,861,672.17	92,951,939.00	842.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,603,366.78	101,238,000.00	772.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,262,155.20)	(96,418,074.00)	1067.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,600,000.00	3,100,000.00	-44.6%
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			(5,600,000.00)	(3,100,000.00)	-44.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,862,155.20)	(99,518,074.00)	617.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	241,681,749.46	227,819,594.26	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			241,681,749.46	227,819,594.26	-5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			241,681,749.46	227,819,594.26	-5.7%
2) Ending Balance, June 30 (E + F1e)			227,819,594.26	128,301,520.26	-43.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			227,819,594.26		
d) Unappropriated Amount				128,301,520.26	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	224,633,368.42		
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	766,657.31		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	8,931,446.71		
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			234,331,472.44		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	3,156,536.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,355,341.58		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			6,511,878.18		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			227,819,594.26		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	3,341,211.58	4,819,926.00	44.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
		8699	0.00	0.00	0.0%
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,341,211.58</b>	<b>4,819,926.00</b>	<b>44.3%</b>
<b>TOTAL, REVENUES</b>			<b>3,341,211.58</b>	<b>4,819,926.00</b>	<b>44.3%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,719.26	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	2,317,428.00	New
TOTAL, BOOKS AND SUPPLIES			5,719.26	2,317,428.00	40419.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	6,932.38	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,728,370.41	5,968,633.00	245.3%
Communications		5900	672.56	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,735,975.35</b>	<b>5,968,633.00</b>	<b>243.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	1,532,847.99	1,669,984.00	8.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,302,930.50	91,281,955.00	999.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	25,893.68	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>9,861,672.17</b>	<b>92,951,939.00</b>	<b>842.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,603,366.78</b>	<b>101,238,000.00</b>	<b>772.5%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	2,500,000.00	0.00	-100.0%
To: Deferred Maintenance Fund		7615	3,100,000.00	3,100,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,600,000.00	3,100,000.00	-44.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(5,600,000.00)	(3,100,000.00)	-44.6%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,341,211.58	4,819,926.00	44.3%
5) TOTAL, REVENUES			3,341,211.58	4,819,926.00	44.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		11,602,366.78	101,238,000.00	772.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			11,603,366.78	101,238,000.00	772.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(8,262,155.20)	(96,418,074.00)	1067.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,600,000.00	3,100,000.00	-44.6%
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			(5,600,000.00)	(3,100,000.00)	-44.6%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,862,155.20)	(99,518,074.00)	617.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	241,681,749.46	227,819,594.26	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			241,681,749.46	227,819,594.26	-5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			241,681,749.46	227,819,594.26	-5.7%
2) Ending Balance, June 30 (E + F1e)			227,819,594.26	128,301,520.26	-43.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			227,819,594.26		
d) Unappropriated Amount				128,301,520.26	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	722,837.20	1,289,907.00	78.5%
5) TOTAL, REVENUES			722,837.20	1,289,907.00	78.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	9,034.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	62,267.21	49,253.00	-20.9%
6) Capital Outlay		6000-6999	143,970.50	31,637.00	-78.0%
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			215,271.71	80,890.00	-62.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			507,565.49	1,209,017.00	138.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			507,565.49	1,209,017.00	138.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,700,803.98	6,208,369.47	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,700,803.98	6,208,369.47	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,700,803.98	6,208,369.47	8.9%
2) Ending Balance, June 30 (E + F1e)			6,208,369.47	7,417,386.47	19.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			6,208,369.47		
d) Unappropriated Amount				7,417,386.47	



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,140,772.07		
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	23,078.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	91,321.02		
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			6,255,171.31		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	22,222.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	24,578.90		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			46,801.84		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			6,208,369.47		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest		8660	80,936.86	189,000.00	133.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	641,900.34	1,100,907.00	71.5%
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			722,837.20	1,289,907.00	78.5%
TOTAL, REVENUES			722,837.20	1,289,907.00	78.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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	9,034.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,034.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	14,603.16	14,603.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,952.78	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	27,711.27	34,650.00	25.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>62,267.21</b>	<b>49,253.00</b>	<b>-20.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	143,970.50	17,372.00	-87.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	14,265.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>143,970.50</b>	<b>31,637.00</b>	<b>-78.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>215,271.71</b>	<b>80,890.00</b>	<b>-62.4%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	722,837.20	1,289,907.00	78.5%
5) TOTAL, REVENUES			722,837.20	1,289,907.00	78.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		215,271.71	80,890.00	-62.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			215,271.71	80,890.00	-62.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			507,565.49	1,209,017.00	138.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			507,565.49	1,209,017.00	138.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,700,803.98	6,208,369.47	8.9%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			5,700,803.98	6,208,369.47	8.9%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			5,700,803.98	6,208,369.47	8.9%
2) Ending Balance, June 30 (E + F1e)			6,208,369.47	7,417,386.47	19.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash			0.00	0.00	0.0%
		9711			
Stores			0.00	0.00	0.0%
		9712			
Prepaid Expenditures			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
General Reserve			0.00	0.00	0.0%
		9730			
Legally Restricted Balance			0.00	0.00	0.0%
		9740			
b) Designated Amounts					
Designated for Economic Uncertainties			0.00	0.00	0.0%
		9770			
Designated for the Unrealized Gains of Investments and Cash in County Treasury			0.00	0.00	0.0%
		9775			
Other Designations (by Resource/Object)			0.00	0.00	0.0%
		9780			
c) Undesignated Amount			6,208,369.47		
		9790			
d) Unappropriated Amount				7,417,386.47	
		9790			

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



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	479.00	1,000.00	108.8%
5) TOTAL, REVENUES			479.00	1,000.00	108.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			479.00	1,000.00	108.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			479.00	1,000.00	108.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,305.54	26,784.54	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,305.54	26,784.54	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,305.54	26,784.54	1.8%
2) Ending Balance, June 30 (E + F1e)			26,784.54	27,784.54	3.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			26,784.54		
d) Unappropriated Amount				27,784.54	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	33,931.63		
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	114.56		
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			34,046.19		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	7,261.65		
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			7,261.65		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			26,784.54		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	479.00	1,000.00	108.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			479.00	1,000.00	108.8%
<b>TOTAL, REVENUES</b>			479.00	1,000.00	108.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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  
State School Building Lease-Purchase Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	479.00	1,000.00	108.8%
5) TOTAL, REVENUES			479.00	1,000.00	108.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			479.00	1,000.00	108.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			479.00	1,000.00	108.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	26,305.54	26,784.54	1.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			26,305.54	26,784.54	1.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			26,305.54	26,784.54	1.8%
2) Ending Balance, June 30 (E + F1e)					
			26,784.54	27,784.54	3.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
General Reserve					
		9730	0.00	0.00	0.0%
Legally Restricted Balance					
		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury					
		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)					
		9780	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	26,784.54		
d) Unappropriated Amount					
		9790		27,784.54	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,979,162.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(332,754.48)	12,000.00	-103.6%
5) TOTAL, REVENUES			10,646,407.52	12,000.00	-99.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	23,091.92	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,017.44	0.00	-100.0%
6) Capital Outlay		6000-6999	7,354,434.70	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			7,378,544.06	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,267,863.46	12,000.00	-99.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,500,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,767,863.46	12,000.00	-99.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	419,965.80	6,187,829.26	1373.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			419,965.80	6,187,829.26	1373.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			419,965.80	6,187,829.26	1373.4%
2) Ending Balance, June 30 (E + F1e)			6,187,829.26	6,199,829.26	0.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			6,187,829.26		
d) Unappropriated Amount				6,199,829.26	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,744,597.94		
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	29,593.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	201,668.00		
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			14,975,859.93		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,788,030.67		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			8,788,030.67		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			6,187,829.26		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	10,979,162.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			10,979,162.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(332,754.48)	12,000.00	-103.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			(332,754.48)	12,000.00	-103.6%
<b>TOTAL, REVENUES</b>			10,646,407.52	12,000.00	-99.9%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,209.71	0.00	-100.0%
Noncapitalized Equipment		4400	5,882.21	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			23,091.92	0.00	-100.0%



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	1,017.44	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,017.44</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,313,988.59	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	40,446.11	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>7,354,434.70</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,378,544.06</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	2,500,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,500,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			2,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,979,162.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(332,754.48)	12,000.00	-103.6%
5) TOTAL, REVENUES			10,646,407.52	12,000.00	-99.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		7,378,544.06	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,378,544.06	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,267,863.46	12,000.00	-99.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,767,863.46	12,000.00	-99.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	419,965.80	6,187,829.26	1373.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			419,965.80	6,187,829.26	1373.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			419,965.80	6,187,829.26	1373.4%
2) Ending Balance, June 30 (E + F1e)			6,187,829.26	6,199,829.26	0.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			6,187,829.26		
d) Unappropriated Amount				6,199,829.26	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,693,793.80	3,258,187.00	21.0%
5) TOTAL, REVENUES			2,693,793.80	3,258,187.00	21.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,693,793.80	3,258,187.00	21.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,599,443.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,599,443.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(905,649.20)	3,258,187.00	-459.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,292,539.58	14,386,890.38	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,292,539.58	14,386,890.38	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,292,539.58	14,386,890.38	-5.9%
2) Ending Balance, June 30 (E + F1e)			14,386,890.38	17,645,077.38	22.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			14,386,890.38		
d) Unappropriated Amount				17,645,077.38	



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,334,795.72		
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	52,094.66		
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			14,386,890.38		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			14,386,890.38		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	2,451,069.44	2,775,000.00	13.2%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	242,724.36	483,187.00	99.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,693,793.80</b>	<b>3,258,187.00</b>	<b>21.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,693,793.80</b>	<b>3,258,187.00</b>	<b>21.0%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	3,599,443.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,599,443.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(3,599,443.00)	0.00	-100.0%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,693,793.80	3,258,187.00	21.0%
5) TOTAL, REVENUES			2,693,793.80	3,258,187.00	21.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,693,793.80	3,258,187.00	21.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,599,443.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,599,443.00)	0.00	-100.0%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(905,649.20)	3,258,187.00	-459.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,292,539.58	14,386,890.38	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,292,539.58	14,386,890.38	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,292,539.58	14,386,890.38	-5.9%
2) Ending Balance, June 30 (E + F1e)			14,386,890.38	17,645,077.38	22.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			14,386,890.38		
d) Unappropriated Amount				17,645,077.38	



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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	373,861.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	39,263,534.00	0.00	-100.0%
5) TOTAL, REVENUES			39,637,395.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	26,887,201.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,887,201.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,750,194.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,750,194.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,467,505.00	39,217,699.00	48.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,467,505.00	39,217,699.00	48.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,467,505.00	39,217,699.00	48.2%
2) Ending Balance, June 30 (E + F1e)			39,217,699.00	39,217,699.00	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			39,217,699.00		
d) Unappropriated Amount				39,217,699.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	39,217,699.00		
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			39,217,699.00		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			39,217,699.00		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	373,861.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			373,861.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	36,795,247.00	0.00	-100.0%
Unsecured Roll		8612	844,383.00	0.00	-100.0%
Prior Years' Taxes		8613	960,972.00	0.00	-100.0%
Supplemental Taxes		8614	188,752.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	155,399.00	0.00	-100.0%
Interest		8660	306,094.00	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	12,687.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			39,263,534.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			39,637,395.00	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
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	6,260,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	20,627,201.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>26,887,201.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>26,887,201.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			0.00	0.00	0.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	373,861.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	39,263,534.00	0.00	-100.0%
5) TOTAL, REVENUES			39,637,395.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	26,887,201.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			26,887,201.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			12,750,194.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,750,194.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,467,505.00	39,217,699.00	48.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,467,505.00	39,217,699.00	48.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,467,505.00	39,217,699.00	48.2%
2) Ending Balance, June 30 (E + F1e)			39,217,699.00	39,217,699.00	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			39,217,699.00		
d) Unappropriated Amount				39,217,699.00	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,563,257.35	77,109,281.00	3.4%
5) TOTAL, REVENUES			74,563,257.35	77,109,281.00	3.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	471,602.73	593,009.00	25.7%
3) Employee Benefits		3000-3999	186,967.99	251,910.00	34.7%
4) Books and Supplies		4000-4999	77,662.99	70,180.00	-9.6%
5) Services and Other Operating Expenses		5000-5999	71,256,996.38	84,460,925.00	18.5%
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			71,993,230.09	85,376,024.00	18.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,570,027.26	(8,266,743.00)	-421.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,454,476.00	5,575,876.00	25.2%
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			4,454,476.00	5,575,876.00	25.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			7,024,503.26	(2,690,867.00)	-138.3%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	11,683,547.09	18,708,050.35	60.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,683,547.09	18,708,050.35	60.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			11,683,547.09	18,708,050.35	60.1%
2) Ending Net Assets, June 30 (E + F1e)			18,708,050.35	16,017,183.35	-14.4%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	830,000.00	760,000.00	-8.4%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	44,463.67	2,000.00	-95.5%
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			17,833,586.68		
d) Unappropriated Amount				15,255,183.35	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,702,336.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	830,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	163,049.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	61,385,732.42		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	44,463.67		
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			74,125,581.80		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	17,213,718.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	244,657.50		
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	37,959,155.00		
7) TOTAL, LIABILITIES			55,417,531.45		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			18,708,050.35		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	304,427.45	300,000.00	-1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	74,258,829.90	76,809,281.00	3.4%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>74,563,257.35</b>	<b>77,109,281.00</b>	<b>3.4%</b>
<b>TOTAL, REVENUES</b>			<b>74,563,257.35</b>	<b>77,109,281.00</b>	<b>3.4%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,375.69	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	263,216.23	382,398.00	45.3%
Clerical, Technical and Office Salaries		2400	205,010.81	210,611.00	2.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			471,602.73	593,009.00	25.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	43,860.62	62,958.00	43.5%
OASDI/Medicare/Alternative		3301-3302	34,414.13	45,365.00	31.8%
Health and Welfare Benefits		3401-3402	73,924.83	103,054.00	39.4%
Unemployment Insurance		3501-3502	1,438.44	4,270.00	196.8%
Workers' Compensation		3601-3602	13,844.88	16,308.00	17.8%
OPEB, Allocated		3701-3702	1,107.61	474.00	-57.2%
OPEB, Active Employees		3751-3752	6,104.80	7,880.00	29.1%
PERS Reduction		3801-3802	12,272.68	11,601.00	-5.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			186,967.99	251,910.00	34.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	51,149.60	54,662.00	6.9%
Noncapitalized Equipment		4400	26,513.39	15,518.00	-41.5%
TOTAL, BOOKS AND SUPPLIES			77,662.99	70,180.00	-9.6%



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	198.02	2,441.00	1132.7%
Dues and Memberships		5300	0.00	392.00	New
Insurance		5400-5450	5,733,816.14	6,185,000.00	7.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	367,186.87	275,000.00	-25.1%
Transfers of Direct Costs - Interfund		5750	2,514.53	15,854.00	530.5%
Professional/Consulting Services and Operating Expenditures		5800	65,151,585.05	77,979,888.00	19.7%
Communications		5900	1,695.77	2,350.00	38.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>71,256,996.38</b>	<b>84,460,925.00</b>	<b>18.5%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>71,993,230.09</b>	<b>85,376,024.00</b>	<b>18.6%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	4,454,476.00	5,575,876.00	25.2%
(a) TOTAL, INTERFUND TRANSFERS IN			4,454,476.00	5,575,876.00	25.2%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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)			4,454,476.00	5,575,876.00	25.2%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,563,257.35	77,109,281.00	3.4%
5) TOTAL, REVENUES			74,563,257.35	77,109,281.00	3.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		71,993,230.09	85,376,024.00	18.6%
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			71,993,230.09	85,376,024.00	18.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,570,027.26	(8,266,743.00)	-421.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,454,476.00	5,575,876.00	25.2%
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			4,454,476.00	5,575,876.00	25.2%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			7,024,503.26	(2,690,867.00)	-138.3%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	11,683,547.09	18,708,050.35	60.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,683,547.09	18,708,050.35	60.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			11,683,547.09	18,708,050.35	60.1%
2) Ending Net Assets, June 30 (E + F1e)			18,708,050.35	16,017,183.35	-14.4%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	830,000.00	760,000.00	-8.4%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	44,463.67	2,000.00	-95.5%
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			17,833,586.68		
d) Unappropriated Amount				15,255,183.35	

Description	Object Codes	2009-10 Unaudited Actuals
<b>A. ASSETS</b>		
1) Cash		
a) in County Treasury	9110	606,959.26
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	0.00
4) Due from Other Funds	9310	1,774.70
5) TOTAL, ASSETS (Must equal B3)		608,733.96
<b>B. LIABILITIES</b>		
1) Due to Other Funds	9610	478,375.69
2) Due to Student Groups/Other Agencies	9620	130,358.27
3) TOTAL, LIABILITIES (Must equal A5)		608,733.96

<b>BOND DESCRIPTION</b>		<b>1999 SERIES A</b>	<b>1999 SERIES B</b>	<b>1999 SERIES C</b>
OUTSTANDING BONDED INDEBTEDNESS	July 1	7,705,000.00	690,000.00	28,940,000.00
Bonds from Acquired District				
Bonds Sold				
Subtotal		7,705,000.00	690,000.00	28,940,000.00
Less: Bonds to Acquiring District		7,105,000.00		7,835,000.00
Less: Bonds Redeemed		600,000.00	690,000.00	1,300,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	0.00	0.00	19,805,000.00
1. Restricted Balance, July 1	2009-10	1,425,330.00	1,837,941.00	3,147,373.00
2. Tax Receipts	2009-10	326,112.00	243,362.00	1,274,484.00
3. State and Federal Apportionments	2009-10	1,233.00	157.00	8,570.00
4. Other Designated Revenue	2009-10	7,123.00	7,770.00	18,216.00
5. Subtotal (Sum of lines 1 through 4)		1,759,798.00	2,089,230.00	4,448,643.00
6. Less: Actual Expenditures or Other Uses	2009-10	986,813.00	707,250.00	2,730,213.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2009-10	772,985.00	1,381,980.00	1,718,430.00
8. Estimated Tax Receipts on the Unsecured Roll	2010-11	6,131.00	0.00	38,706.00
9. Estimated State and Federal Apportionments	2010-11			
10. Other Estimated Revenue	2010-11			
11. Subtotal (Sum of lines 7 through 10)		779,116.00	1,381,980.00	1,757,136.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2010-11			1,511,382.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2010-11	(779,116.00)	(1,381,980.00)	(245,754.00)
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2010-11			
b) LEVIED	2010-11			

<b>BOND DESCRIPTION</b>		<b>1999 SERIES D</b>	<b>1999 SERIES E</b>	<b>1999 SERIES F</b>
OUTSTANDING BONDED INDEBTEDNESS	July 1	29,705,000.00	54,390,000.00	46,860,000.00
Bonds from Acquired District				
Bonds Sold				
Subtotal		29,705,000.00	54,390,000.00	46,860,000.00
Less: Bonds to Acquiring District		10,805,000.00	13,645,000.00	13,595,000.00
Less: Bonds Redeemed		915,000.00	1,355,000.00	995,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	17,985,000.00	39,390,000.00	32,270,000.00
1. Restricted Balance, July 1	2009-10	2,105,597.00	2,807,588.00	2,362,389.00
2. Tax Receipts	2009-10	2,258,473.00	3,662,262.00	3,187,496.00
3. State and Federal Apportionments	2009-10	19,853.00	32,769.00	28,507.00
4. Other Designated Revenue	2009-10	16,055.00	24,879.00	20,952.00
5. Subtotal (Sum of lines 1 through 4)		4,399,978.00	6,527,498.00	5,599,344.00
6. Less: Actual Expenditures or Other Uses	2009-10	2,359,763.00	3,807,975.00	3,325,200.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2009-10	2,040,215.00	2,719,523.00	2,274,144.00
8. Estimated Tax Receipts on the Unsecured Roll	2010-11	92,343.00	152,678.00	132,809.00
9. Estimated State and Federal Apportionments	2010-11			
10. Other Estimated Revenue	2010-11			
11. Subtotal (Sum of lines 7 through 10)		2,132,558.00	2,872,201.00	2,406,953.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2010-11	2,256,125.00	5,534,800.00	4,484,263.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2010-11	123,567.00	2,662,599.00	2,077,310.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2010-11			
b) LEVIED	2010-11			

<b>BOND DESCRIPTION</b>		<b>1999 SERIES G</b>	<b>REFINANCE AUGUST 2008</b>	<b>2008 SERIES A</b>
OUTSTANDING BONDED INDEBTEDNESS	July 1	29,995,606.00	38,320,000.00	260,000,000.00
Bonds from Acquired District				
Bonds Sold				
Subtotal		29,995,606.00	38,320,000.00	260,000,000.00
Less: Bonds to Acquiring District				
Less: Bonds Redeemed				
OUTSTANDING BONDED INDEBTEDNESS	June 30	29,995,606.00	38,320,000.00	260,000,000.00
1. Restricted Balance, July 1	2009-10	366,242.00	(827,164.00)	13,242,210.00
2. Tax Receipts	2009-10	634,847.00	1,323,341.00	23,898,077.00
3. State and Federal Apportionments	2009-10	6,407.00	13,356.00	241,203.00
4. Other Designated Revenue	2009-10	3,352.00	11,476.00	198,278.00
5. Subtotal (Sum of lines 1 through 4)		1,010,848.00	521,009.00	37,579,768.00
6. Less: Actual Expenditures or Other Uses	2009-10	680,150.00	1,691,900.00	9,181,187.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2009-10	330,698.00	(1,170,891.00)	28,398,581.00
8. Estimated Tax Receipts on the Unsecured Roll	2010-11	30,167.00	62,884.00	1,135,616.00
9. Estimated State and Federal Apportionments	2010-11			
10. Other Estimated Revenue	2010-11			
11. Subtotal (Sum of lines 7 through 10)		360,865.00	(1,108,007.00)	29,534,197.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2010-11	1,020,225.00	3,267,850.00	56,346,800.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2010-11	659,360.00	4,375,857.00	26,812,603.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2010-11			
b) LEVIED	2010-11			



<b>BOND DESCRIPTION</b>		<b>REFINANCE APRIL 2009</b>	<b>REFINANCE FEBRUARY 2010</b>	<b>BUDGET FY2010-11</b>
OUTSTANDING BONDED INDEBTEDNESS	July 1	28,465,000.00		
Bonds from Acquired District				
Bonds Sold			51,720,000.00	
Subtotal		28,465,000.00	51,720,000.00	0.00
Less: Bonds to Acquiring District				
Less: Bonds Redeemed		405,000.00		
OUTSTANDING BONDED INDEBTEDNESS	June 30	28,060,000.00	51,720,000.00	0.00
1. Restricted Balance, July 1	2009-10	0.00	0.00	
2. Tax Receipts	2009-10	2,136,166.00	133.00	
3. State and Federal Apportionments	2009-10	21,588.00	218.00	
4. Other Designated Revenue	2009-10	10,546.00	134.00	
5. Subtotal (Sum of lines 1 through 4)		2,168,300.00	485.00	0.00
6. Less: Actual Expenditures or Other Uses	2009-10	1,416,750.00		
7. Restricted Balance, June 30 (Line 5 minus 6)	2009-10	751,550.00	485.00	0.00
8. Estimated Tax Receipts on the Unsecured Roll	2010-11	101,509.00		
9. Estimated State and Federal Apportionments	2010-11			
10. Other Estimated Revenue	2010-11			819,737.00
11. Subtotal (Sum of lines 7 through 10)		853,059.00	485.00	819,737.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2010-11	3,949,091.00	3,343,998.00	
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2010-11	3,096,032.00	3,343,513.00	(819,737.00)
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2010-11			
b) LEVIED	2010-11			

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

<b>BOND DESCRIPTION</b>		<b>Total</b>
OUTSTANDING BONDED INDEBTEDNESS	July 1	525,070,606.00
Bonds from Acquired District		0.00
Bonds Sold		51,720,000.00
Subtotal		576,790,606.00
Less: Bonds to Acquiring District		52,985,000.00
Less: Bonds Redeemed		6,260,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	517,545,606.00
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1. Restricted Balance, July 1	2009-10	26,467,506.00
2. Tax Receipts	2009-10	38,944,753.00
3. State and Federal Apportionments	2009-10	373,861.00
4. Other Designated Revenue	2009-10	318,781.00
5. Subtotal (Sum of lines 1 through 4)		66,104,901.00
6. Less: Actual Expenditures or Other Uses	2009-10	26,887,201.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2009-10	39,217,700.00
8. Estimated Tax Receipts on the Unsecured Roll	2010-11	1,752,843.00
9. Estimated State and Federal Apportionments	2010-11	0.00
10. Other Estimated Revenue	2010-11	819,737.00
11. Subtotal (Sum of lines 7 through 10)		41,790,280.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2010-11	81,714,534.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2010-11	39,924,254.00
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

Unaudited Actuals  
2009-10 Unaudited Actuals  
Warrant/Pass-Through Fund  
Statement of Changes in Assets and Liabilities

		<b>Unaudited Balance July 1</b>	<b>Audit Adjustments/ Restatements</b>	<b>Audited Balance July 1</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30</b>
<b>ASSETS</b>							
Cash							
in County Treasury	9110	606,959.26		606,959.26			606,959.26
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	0.00		0.00			0.00
Due from Other Funds	9310	1,774.70		1,774.70			1,774.70
<b>TOTAL, ASSETS</b>		<b>608,733.96</b>	<b>0.00</b>	<b>608,733.96</b>	<b>0.00</b>	<b>0.00</b>	<b>608,733.96</b>
<b>LIABILITIES</b>							
Due to Other Funds	9610	478,375.69		478,375.69			478,375.69
Due to Student Groups/ Other Agencies	9620	130,358.27		130,358.27			130,358.27
<b>TOTAL, LIABILITIES</b>		<b>608,733.96</b>	<b>0.00</b>	<b>608,733.96</b>	<b>0.00</b>	<b>0.00</b>	<b>608,733.96</b>

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
<b>ELEMENTARY</b>						
1. General Education			53,915.82	51,987.56	52,296.52	52,730.61
a. Kindergarten	5,677.51	5,681.48				
b. Grades One through Three	17,208.06	17,201.13				
c. Grades Four through Six	17,582.67	17,562.86				
d. Grades Seven and Eight	12,164.92	12,146.63				
e. Opportunity Schools and Full-Day Opportunity Classes	32.09	35.36				
f. Home and Hospital	26.02	29.40				
g. Community Day School	0.19	0.14				
2. Special Education						
a. Special Day Class	1,709.20	1,719.58	1,668.42	1,682.91	1,632.03	1,731.14
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	29.10	28.55	28.55	28.70	26.80	26.80
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	5.44	9.27	9.27	5.36	9.90	9.90
3. TOTAL, ELEMENTARY	54,435.20	54,414.40	55,622.06	53,704.53	53,965.25	54,498.45
<b>HIGH SCHOOL</b>						
4. General Education			25,441.90	25,053.49	24,583.99	25,419.63
a. Grades Nine through Twelve	24,928.36	24,875.38				
b. Continuation Education	298.88	280.28				
c. Opportunity Schools and Full-Day Opportunity Classes	58.71	62.60				
d. Home and Hospital	25.90	26.40				
e. Community Day School	2.04	2.48				
5. Special Education						
a. Special Day Class	1,199.39	1,193.53	1,261.20	1,187.21	1,222.11	1,213.66
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	121.95	83.15	83.15	120.25	91.60	91.60
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	52.35	88.78	88.78	51.61	82.48	82.48
6. TOTAL, HIGH SCHOOL	26,687.58	26,612.60	26,875.03	26,412.56	25,980.18	26,807.37
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary	47.36	47.36	47.36	36.66	36.66	47.36
b. High School						
8. Special Education						
a. Special Day Class - Elementary					0.16	
b. Special Day Class - High School						
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	47.36	47.36	47.36	36.66	36.82	47.36
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	81,170.14	81,074.36	82,544.45	80,153.75	79,982.25	81,353.18
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
<b>CLASSES FOR ADULTS</b>						
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)	81,170.14	81,074.36	82,544.45	80,153.75	79,982.25	81,353.18
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only		10.08			2.87	2.87
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only		23.31			7.27	7.27
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
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	1,333.90	1,329.77	1,333.90	1,313.54	1,239.75	1,313.54
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	1,333.90	1,329.77	1,333.90	1,313.54	1,239.75	1,313.54
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
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	112,655,483.17		112,655,483.17	1,267,067.34		113,922,550.51
Work in Progress	15,785,474.83		15,785,474.83	14,096,817.00	4,976,127.00	24,906,164.83
Total capital assets not being depreciated	128,440,958.00	0.00	128,440,958.00	15,363,884.34	4,976,127.00	138,828,715.34
Capital assets being depreciated:						
Land Improvements	20,095,774.92		20,095,774.92	1,031,229.85	336,448.72	20,790,556.05
Buildings	701,490,646.50		701,490,646.50	4,874,944.81	239,666.31	706,125,925.00
Equipment	83,534,146.71		83,534,146.71	2,930,938.83	2,096,480.51	84,368,605.03
Total capital assets being depreciated	805,120,568.13	0.00	805,120,568.13	8,837,113.49	2,672,595.54	811,285,086.08
Accumulated Depreciation for:						
Land Improvements	(14,023,484.99)		(14,023,484.99)	(815,871.87)	(336,448.72)	(14,502,908.14)
Buildings	(269,151,381.06)		(269,151,381.06)	(13,058,436.41)	(239,666.31)	(281,970,151.16)
Equipment	(72,838,872.44)		(72,838,872.44)	(3,354,467.36)	(2,096,480.51)	(74,096,859.29)
Total accumulated depreciation	(356,013,738.49)	0.00	(356,013,738.49)	(17,228,775.64)	(2,672,595.54)	(370,569,918.59)
Total capital assets being depreciated, net	449,106,829.64	0.00	449,106,829.64	(8,391,662.15)	0.00	440,715,167.49
Governmental activity capital assets, net	577,547,787.64	0.00	577,547,787.64	6,972,222.19	4,976,127.00	579,543,882.83
<b>Business-Type Activities:</b>						
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	0.00	0.00
Capital assets being depreciated:						
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

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)	64.61%
	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).	
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	\$452,301,492.40
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$441,430,798.17
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2011-12, subject to CDE approval.	4.17%
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	\$8,196,361.06
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$7,117,820.49

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

FEDERAL PROGRAM NAME	Title I	ARRA: Title I Part A	Title I	Title I	Title I	ARRA: Title I SIG	Title I
FEDERAL CATALOG NUMBER	84.01	84.389	84.357	84.011	84.377	84.389	84.01
RESOURCE CODE	3010	3011	3030	3060	3180	3181	3185
REVENUE OBJECT	8290	8290	8290	8285	8290	8290	8290
LOCAL DESCRIPTION (if any)	IASA	Basic Grants	Reading First	Migrant Ed	Prgm Improv. QEIA	Prgm Improv. QEIA	Prgm Improv. LEA
<b>AWARD</b>							
1. Prior Year Carryover	5,166,242.82	28,001,663.00	608,961.95	21,163.30	0.00	0.00	0.00
2. a. Current Year Award	38,400,562.00	1,555,946.00	218,508.00	310,612.00	688,525.72	252,774.28	1,400,000.00
b. Transferability (NCLB)							
c. Other Adjustments	347,555.00			(10.72)			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	38,748,117.00	1,555,946.00	218,508.00	310,601.28	688,525.72	252,774.28	1,400,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	43,914,359.82	29,557,609.00	827,469.95	331,764.58	688,525.72	252,774.28	1,400,000.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	12,600,748.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	36,234,247.82	1,664,382.00	608,961.95	156,945.18	0.00	0.00	420,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	36,234,247.82	14,265,130.00	608,961.95	156,945.18	0.00	0.00	420,000.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	35,324,264.08	14,084,529.16	724,495.29	317,083.42	688,525.72	252,774.28	378,382.26
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	35,324,264.08	14,084,529.16	724,495.29	317,083.42	688,525.72	252,774.28	378,382.26
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)	909,983.74	180,600.84	(115,533.34)	(160,138.24)	(688,525.72)	(252,774.28)	41,617.74
a. Deferred Revenue	909,983.74	180,600.84	0.00	0.00	0.00	0.00	41,617.74
b. Accounts Payable							
c. Accounts Receivable			115,533.34	160,138.24	688,525.72	252,774.28	
14. Unused Grant Award Calculation (line 4 minus line 9)	8,590,095.74	15,473,079.84	102,974.66	14,681.16	0.00	0.00	1,021,617.74
15. If Carryover is allowed, enter line 14 amount here	8,590,095.74	15,473,079.84	102,974.66	14,681.16	0.00	0.00	1,021,617.74
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	35,324,264.08	14,084,529.16	724,495.29	317,083.42	688,525.72	252,774.28	378,382.26



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

FEDERAL PROGRAM NAME	Special Ed	Special Ed	Special Ed: ARRA	Special Ed: ARRA	Special Ed	Special Ed: ARRA	Special Ed
FEDERAL CATALOG NUMBER	84.027A	84.027A	84.391A	84.391A	84.173	84.392A	84.027A
RESOURCE CODE	3310	3311	3313	3314	3315	3319	3320
REVENUE OBJECT	8181	8181	8181	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)	Local Asst. Ent.	Local Asst-Priv Sch	Basic Local Asst	Local Asst-Priv Sch	Preschool Grant	Preschool Grant	Preschool Local Ent
<b>AWARD</b>							
1. Prior Year Carryover	0.00	0.00	8,256,199.00	0.00	0.00	298,194.00	0.00
2. a. Current Year Award	13,589,990.81	30,058.19	8,082,386.67	37,728.33	320,363.00	293,686.00	972,704.00
b. Transferability (NCLB)							
c. Other Adjustments		39,142.74					
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	13,589,990.81	69,200.93	8,082,386.67	37,728.33	320,363.00	293,686.00	972,704.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	13,589,990.81	69,200.93	16,338,585.67	37,728.33	320,363.00	591,880.00	972,704.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	0.00	3,302,480.00	0.00	0.00	119,277.00	0.00
6. Cash Received in Current Year	10,215,036.75	0.00	2,456,447.00	0.00	320,363.00	0.00	972,704.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	10,215,036.75	0.00	5,758,927.00	0.00	320,363.00	119,277.00	972,704.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	13,589,990.81	55,903.45	10,119,367.41	0.00	320,363.00	63,501.97	972,704.00
10. Non Donor-Authorized Expenditures	6,438,485.76				4,132,511.05		2,193,469.95
11. Total Expenditures (lines 9 & 10)	20,028,476.57	55,903.45	10,119,367.41	0.00	4,452,874.05	63,501.97	3,166,173.95
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)	(3,374,954.06)	(55,903.45)	(4,360,440.41)	0.00	0.00	55,775.03	0.00
a. Deferred Revenue	0.00	0.00	0.00	0.00	0.00	55,775.03	0.00
b. Accounts Payable							
c. Accounts Receivable	3,374,954.06	55,903.45	4,360,440.41	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	13,297.48	6,219,218.26	37,728.33	0.00	528,378.03	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	13,297.48	6,219,218.26	37,728.33	0.00	528,378.03	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	13,589,990.81	55,903.45	10,119,367.41	0.00	320,363.00	63,501.97	972,704.00

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

FEDERAL PROGRAM NAME	Special Ed: ARRA	Special Ed	Special Ed	Special Ed	Special Ed: D.O.R.	Special Ed: D.O.R.	Vocational Prgms
FEDERAL CATALOG NUMBER	84.391A	84.173A	84.181	84.027	84.158	84.158	84.048
RESOURCE CODE	3324	3345	3385	3395	3410	3410	3550
REVENUE OBJECT	8182	8182	8182	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)	Preschool Local Ent	Preschool Staff Dev	IDEA Early Intrvtn	Alternative Dispute	Workability II	TPP Students	Voc & Applied Tech
<b>AWARD</b>							
1. Prior Year Carryover	589,634.00	0.00	0.00	0.00	0.00	0.00	62,537.50
2. a. Current Year Award	579,915.00	3,223.00	264,596.00	15,000.00	245,880.00	57,605.80	900,773.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	579,915.00	3,223.00	264,596.00	15,000.00	245,880.00	57,605.80	900,773.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,169,549.00	3,223.00	264,596.00	15,000.00	245,880.00	57,605.80	963,310.50
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	235,854.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	2,417.00	198,447.00	11,250.00	116,583.88	22,301.90	671,449.50
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	235,854.00	2,417.00	198,447.00	11,250.00	116,583.88	22,301.90	671,449.50
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	774,073.99	3,223.00	264,596.00	15,000.00	245,880.00	57,605.80	932,540.13
10. Non Donor-Authorized Expenditures			208,600.06				
11. Total Expenditures (lines 9 & 10)	774,073.99	3,223.00	473,196.06	15,000.00	245,880.00	57,605.80	932,540.13
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)	(538,219.99)	(806.00)	(66,149.00)	(3,750.00)	(129,296.12)	(35,303.90)	(261,090.63)
a. Deferred Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	538,219.99	806.00	66,149.00	3,750.00	129,296.12	35,303.90	261,090.63
14. Unused Grant Award Calculation (line 4 minus line 9)	395,475.01	0.00	0.00	0.00	0.00	0.00	30,770.37
15. If Carryover is allowed, enter line 14 amount here	395,475.01	0.00	0.00	0.00	0.00	0.00	30,770.37
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	774,073.99	3,223.00	264,596.00	15,000.00	245,880.00	57,605.80	932,540.13

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

FEDERAL PROGRAM NAME	ROP	Carol M White PEP	Title IV	Title II	Title II	Title V	21st Century
FEDERAL CATALOG NUMBER	84.048	84.215F	84.186	84.367	84.318	84.298	84.287
RESOURCE CODE	3555	3702	3710	4035	4045	4110	4123
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Postsec Prgm	P. E. for Progress	IASA Drug Free	Tchr Quality NCLB	Part D Technology	Innovative Educ	21st CCLC Demo
<b>AWARD</b>							
1. Prior Year Carryover	7,990.21	113,174.09	155,799.40	371,865.14	457,741.17	604,491.21	4,988.90
2. a. Current Year Award	121,726.00	261,201.00	599,151.00	6,070,325.00	368,307.00	0.00	30,000.00
b. Transferability (NCLB)							
c. Other Adjustments			(394.00)	19,451.00			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	121,726.00	261,201.00	598,757.00	6,089,776.00	368,307.00	0.00	30,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	129,716.21	374,375.09	754,556.40	6,461,641.14	826,048.17	604,491.21	34,988.90
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	604,491.21	0.00
6. Cash Received in Current Year	44,906.21	281,749.27	604,768.40	5,545,762.14	45,529.77	0.00	12,488.90
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	44,906.21	281,749.27	604,768.40	5,545,762.14	45,529.77	604,491.21	12,488.90
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	125,811.70	330,386.57	477,609.79	5,870,616.89	517,297.59	604,491.21	34,976.96
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	125,811.70	330,386.57	477,609.79	5,870,616.89	517,297.59	604,491.21	34,976.96
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)	(80,905.49)	(48,637.30)	127,158.61	(324,854.75)	(471,767.82)	0.00	(22,488.06)
a. Deferred Revenue	0.00	0.00	127,158.61	0.00	0.00	0.00	0.00
b. Accounts Payable							11.94
c. Accounts Receivable	80,905.49	48,637.30	0.00	324,854.75	471,767.82	0.00	22,500.00
14. Unused Grant Award Calculation (line 4 minus line 9)	3,904.51	43,988.52	276,946.61	591,024.25	308,750.58	0.00	11.94
15. If Carryover is allowed, enter line 14 amount here	3,904.51	43,988.52	276,946.61	591,024.25	308,750.58	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	125,811.70	330,386.57	477,609.79	5,870,616.89	517,297.59	604,491.21	34,976.96

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

FEDERAL PROGRAM NAME	21st Century	Title III	Title III	Educ Oppor-Native American	ARRA: D.O.R.	Cal Serve Initiative	McKinney Vento
FEDERAL CATALOG NUMBER	84.287	84.365	84.365	84.06	84.390A	94.004	84.196A
RESOURCE CODE	4124	4201	4203	4510	4810	5575	5630
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Comm Learn. Ctrs	Immigrant Ed Prgm	Limited Engr Prof		Dept of Rehab		Homeless Ed Asst
<b>AWARD</b>							
1. Prior Year Carryover	2,445,249.16	0.00	1,261,531.22	535.29	0.00	44,701.28	0.00
2. a. Current Year Award	2,534,445.00	184,110.00	2,161,300.00	17,736.00	58,150.00	90,000.00	68,511.00
b. Transferability (NCLB)							
c. Other Adjustments						5,000.00	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,534,445.00	184,110.00	2,161,300.00	17,736.00	58,150.00	95,000.00	68,511.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	4,979,694.16	184,110.00	3,422,831.22	18,271.29	58,150.00	139,701.28	68,511.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	1,903,621.36	0.00	865,457.22	0.00	0.00	19,701.28	0.00
6. Cash Received in Current Year	1,722,366.40	0.00	396,074.00	14,769.47	11,071.98	97,500.00	51,383.25
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,625,987.76	0.00	1,261,531.22	14,769.47	11,071.98	117,201.28	51,383.25
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	3,433,934.69	104,614.07	2,446,699.77	16,038.19	33,557.43	139,701.28	68,511.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,433,934.69	104,614.07	2,446,699.77	16,038.19	33,557.43	139,701.28	68,511.00
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)	192,053.07	(104,614.07)	(1,185,168.55)	(1,268.72)	(22,485.45)	(22,500.00)	(17,127.75)
a. Deferred Revenue	192,053.07	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	0.00	104,614.07	1,185,168.55	1,268.72	22,485.45	22,500.00	17,127.75
14. Unused Grant Award Calculation (line 4 minus line 9)	1,545,759.47	79,495.93	976,131.45	2,233.10	24,592.57	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,296,775.57	79,495.93	976,131.45	2,233.10	24,592.57	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,433,934.69	104,614.07	2,446,699.77	16,038.19	33,557.43	139,701.28	68,511.00

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

FEDERAL PROGRAM NAME	ARRA: McKinney Vento	GEAR UP	Smaller Learning Communities	Teaching American History	Magnet Schools Assist	A Red, White and Blueprint for History	Military SCI-JROTC
FEDERAL CATALOG NUMBER	84.387	84.334	84215L	84.215X	84.165A	84.215X	12.000-
RESOURCE CODE	5635	5811	5815	5819	5825	5828	5829
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Homeless Ed Asst						
<b>AWARD</b>							
1. Prior Year Carryover	0.00	2,151,551.66	2,810,863.81	4,997.30	526,851.54	394,781.24	0.00
2. a. Current Year Award	72,958.00	3,620,800.00	14,312.00	0.00	2,470,281.00	0.00	380,101.54
b. Transferability (NCLB)							
c. Other Adjustments		(32,643.31)					
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	72,958.00	3,588,156.69	14,312.00	0.00	2,470,281.00	0.00	380,101.54
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	72,958.00	5,739,708.35	2,825,175.81	4,997.30	2,997,132.54	394,781.24	380,101.54
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	58,366.40	3,819,714.96	1,234,354.21	4,997.30	2,291,481.95	352,761.04	380,101.54
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	58,366.40	3,819,714.96	1,234,354.21	4,997.30	2,291,481.95	352,761.04	380,101.54
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,471.94	4,041,783.61	1,335,381.06	4,997.30	2,337,139.70	365,581.69	380,101.54
10. Non Donor-Authorized Expenditures							762,393.31
11. Total Expenditures (lines 9 & 10)	1,471.94	4,041,783.61	1,335,381.06	4,997.30	2,337,139.70	365,581.69	1,142,494.85
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	56,894.46	(222,068.65)	(101,026.85)	0.00	(45,657.75)	(12,820.65)	0.00
a. Deferred Revenue	56,894.46	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	0.00	222,068.65	101,026.85	0.00	45,657.75	12,820.65	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	71,486.06	1,697,924.74	1,489,794.75	0.00	659,992.84	29,199.55	0.00
15. If Carryover is allowed, enter line 14 amount here	71,486.06	1,697,924.74	1,489,794.75	0.00	659,992.84	29,199.55	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,471.94	4,041,783.61	1,335,381.06	4,997.30	2,337,139.70	365,581.69	380,101.54

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

FEDERAL PROGRAM NAME	Military SCI-JROTIC	Even Start	Adult Ed	Adult Ed	Adult Ed	Instr Matls & Supplies	HS Early
FEDERAL CATALOG NUMBER	12.000-	84.213C	84.002A	84.002	84.002A	93.575	93.6
RESOURCE CODE	5829	3105	3905	3913	3926	5035	5210
REVENUE OBJECT	8699	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)		Family Literacy	ABE, ESL	ASE, GED	Civics Ed.	Fund 12	Early Trng Assist
<b>AWARD</b>							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	4,328.38
2. a. Current Year Award	4,785.10	105,750.00	237,103.00	48,190.00	135,835.00	2,947.00	45,335.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,785.10	105,750.00	237,103.00	48,190.00	135,835.00	2,947.00	45,335.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	4,785.10	105,750.00	237,103.00	48,190.00	135,835.00	2,947.00	49,663.38
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	4,785.10	73,908.16	131,069.40	28,914.00	77,061.00	1,781.00	43,588.52
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,785.10	73,908.16	131,069.40	28,914.00	77,061.00	1,781.00	43,588.52
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	4,785.10	105,750.00	237,103.00	48,190.00	135,835.00	2,947.00	44,669.36
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,785.10	105,750.00	237,103.00	48,190.00	135,835.00	2,947.00	44,669.36
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	(31,841.84)	(106,033.60)	(19,276.00)	(58,774.00)	(1,166.00)	(1,080.84)
a. Deferred Revenue	0.00						
b. Accounts Payable							
c. Accounts Receivable	0.00	31,841.84	106,033.60	19,276.00	58,774.00	1,166.00	1,080.84
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	4,994.02
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	2,496.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,785.10	105,750.00	237,103.00	48,190.00	135,835.00	2,947.00	44,669.36

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

FEDERAL PROGRAM NAME	HS Early	HS Early: ARRA COLA	HS Early: ARRA Quality Improve	HS Services Basic	HS Services Basic	Head Start: ARRA COLA	Head Start: ARRA Quality Improve
FEDERAL CATALOG NUMBER	93.6	93.709	93.709	93.6	93.6	93.708	93.708
RESOURCE CODE	5220	5222	5223	5230	5230	5232	5233
REVENUE OBJECT	8290	8290	8290	8290	8699	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	9,288.04	0.00	0.00	16,593.53	1,410.00	0.00	0.00
2. a. Current Year Award	1,868,871.00	33,366.00	84,296.00	16,041,263.00	0.00	286,396.00	765,304.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,868,871.00	33,366.00	84,296.00	16,041,263.00	0.00	286,396.00	765,304.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,878,159.04	33,366.00	84,296.00	16,057,856.53	1,410.00	286,396.00	765,304.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	1,410.00	0.00	0.00
6. Cash Received in Current Year	1,735,514.37	33,365.28	36,014.58	14,758,578.78	0.00	286,395.20	145,068.84
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,735,514.37	33,365.28	36,014.58	14,758,578.78	1,410.00	286,395.20	145,068.84
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,796,909.05	33,366.00	26,956.43	15,471,522.08	0.00	286,396.00	285,020.62
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,796,909.05	33,366.00	26,956.43	15,471,522.08	0.00	286,396.00	285,020.62
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)	(61,394.68)	(0.72)	9,058.15	(712,943.30)	1,410.00	(0.80)	(139,951.78)
a. Deferred Revenue		0.00	9,058.15	0.00	1,410.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	61,394.68	0.72	0.00	712,943.30	0.00	0.80	139,951.78
14. Unused Grant Award Calculation (line 4 minus line 9)	81,249.99	0.00	57,339.57	586,334.45	1,410.00	0.00	480,283.38
15. If Carryover is allowed, enter line 14 amount here	71,817.96	0.00	57,339.57	574,797.41	1,410.00	0.00	480,283.38
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,796,909.05	33,366.00	26,956.43	15,471,522.08	0.00	286,396.00	285,020.62

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

FEDERAL PROGRAM NAME	HS Program Improvement	HS Training/Tech Assistance	HS Training/Tech Assist (Supp)	Early Reading First (SPARKS)	TOTAL
FEDERAL CATALOG NUMBER	93.6	93.6	93.6	84.359B	
RESOURCE CODE	5234	5240	5241	5801	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Carryover	0.00	6,570.45	0.00	0.00	54,399,898.59
2. a. Current Year Award	90,883.00	152,370.00	40,327.00	3,516,055.00	110,803,328.44
b. Transferability (NCLB)					0.00
c. Other Adjustments					378,100.71
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	90,883.00	152,370.00	40,327.00	3,516,055.00	111,181,429.15
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	90,883.00	158,940.45	40,327.00	3,516,055.00	165,581,327.74
<b>REVENUES</b>					
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	19,653,040.07
6. Cash Received in Current Year	7,327.37	118,058.78	0.00	879,806.66	89,402,921.21
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	7,327.37	118,058.78	0.00	879,806.66	109,055,961.28
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	21,444.16	123,591.46	0.00	919,602.16	121,399,595.17
10. Non Donor-Authorized Expenditures					13,735,460.13
11. Total Expenditures (lines 9 & 10)	21,444.16	123,591.46	0.00	919,602.16	135,135,055.30
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)	(14,116.79)	(5,532.68)	0.00	(39,795.50)	(12,343,633.89)
a. Deferred Revenue	0.00	0.00	0.00	0.00	1,574,551.64
b. Accounts Payable					11.94
c. Accounts Receivable	14,116.79	5,532.68	0.00	39,795.50	13,918,197.47
14. Unused Grant Award Calculation (line 4 minus line 9)	69,438.84	35,348.99	40,327.00	2,596,452.84	44,181,732.57
15. If Carryover is allowed, enter line 14 amount here	69,438.84	34,597.37	0.00	2,596,452.84	43,868,191.02
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	21,444.16	123,591.46	0.00	919,602.16	121,399,595.17



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

STATE PROGRAM NAME	After School Education & Safety	CA School Information Services	CA Health Sci Cap Bldg Project	CA Partnership Academy	Special Ed	Special Ed	Special Ed
RESOURCE CODE	6010	6020	6378	6385	6515	6520	6530
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	ASES	CSIS		ACE & AMSA	Infant Discretionary	Workability I	Low-Incidence Entl
<b>AWARD</b>							
1. a. Prior Year Carryover	0.00	0.00	48,385.79	107,000.00	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	48,385.79	107,000.00	0.00	0.00	0.00
2. a. Current Year Award	9,747,549.00	5,970.00	37,500.00	81,000.00	1,000.00	304,414.00	16,437.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,747,549.00	5,970.00	37,500.00	81,000.00	1,000.00	304,414.00	16,437.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	9,747,549.00	5,970.00	85,885.79	188,000.00	1,000.00	304,414.00	16,437.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	8,772,605.99	5,970.00	48,239.34	147,500.00	0.00	218,810.76	10,121.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	8,772,605.99	5,970.00	48,239.34	147,500.00	0.00	218,810.76	10,121.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	8,545,062.68	5,970.00	48,278.90	97,844.15	1,000.00	304,414.00	16,437.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	8,545,062.68	5,970.00	48,278.90	97,844.15	1,000.00	304,414.00	16,437.00
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)	227,543.31	0.00	(39.56)	49,655.85	(1,000.00)	(85,603.24)	(6,316.00)
a. Deferred Revenue	227,543.31	0.00	0.00	40,500.00	0.00	0.00	0.00
b. Accounts Payable			146.45	9,155.85			
c. Accounts Receivable			39.56	0.00	1,000.00	85,603.24	6,316.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,202,486.32	0.00	37,606.89	90,155.85	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	458,994.22	0.00	37,460.44	81,000.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,545,062.68	5,970.00	48,132.45	97,844.15	1,000.00	304,414.00	16,437.00

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

STATE PROGRAM NAME	Special Ed	TUPE	TUPE	CA Partnership Academies	CA Nutrition Education	CDC Preschool	CDC Preschool
RESOURCE CODE	6535	6660	6670	7220	7825	6105 (6055)	6105
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8673
LOCAL DESCRIPTION (if any)	Local Staff Develop	Grd 4-8	High School				Parent Fees
<b>AWARD</b>							
1. a. Prior Year Carryover	0.00	105,227.09	365,584.66	75,805.70	264,022.66	1,106.31	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	105,227.09	365,584.66	75,805.70	264,022.66	1,106.31	0.00
2. a. Current Year Award	26,861.00	0.00	0.00	138,240.00	812,417.00	5,070,121.00	197,363.85
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	26,861.00	0.00	0.00	138,240.00	812,417.00	5,070,121.00	197,363.85
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	26,861.00	105,227.09	365,584.66	214,045.70	1,076,439.66	5,071,227.31	197,363.85
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	105,227.09	0.00	6,418.76	0.00	1,106.31	0.00
6. Cash Received in Current Year	20,146.00	0.00	0.00	138,506.94	231,035.61	4,987,431.00	196,216.92
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	20,146.00	105,227.09	0.00	144,925.70	231,035.61	4,988,537.31	196,216.92
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	26,861.00	103,361.67	252,980.52	114,850.88	591,226.05	5,071,211.16	197,363.85
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	26,861.00	103,361.67	252,980.52	114,850.88	591,226.05	5,071,211.16	197,363.85
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(6,715.00)	1,865.42	(252,980.52)	30,074.82	(360,190.44)	(82,673.85)	(1,146.93)
a. Deferred Revenue	0.00	1,865.42	0.00	30,074.82	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	6,715.00	0.00	252,980.52	0.00	360,190.44	82,673.85	1,146.93
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,865.42	112,604.14	99,194.82	485,213.61	16.15	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	99,194.82	328,348.54	16.15	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	26,861.00	103,361.67	252,980.52	114,850.88	591,226.05	5,071,211.16	197,363.85

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

STATE PROGRAM NAME	CDC Preschool	CDC Operation & Support	CDC Operation & Support	CDC Operation & Support	TOTAL
RESOURCE CODE	6105	6060	6060	6060	
REVENUE OBJECT	8699	8590	8673	8660	
LOCAL DESCRIPTION (if any)			Parent Fees	Interest	
<b>AWARD</b>					
1. a. Prior Year Carryover	0.00	200,675.36	0.00	0.00	1,167,807.57
b. Restr Bal Transfers (Obj 8997)					0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	200,675.36	0.00	0.00	1,167,807.57
2. a. Current Year Award	3,850.00	3,793,865.00	258,858.04	45,150.50	20,540,596.39
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,850.00	3,793,865.00	258,858.04	45,150.50	20,540,596.39
3. Required Matching Funds/Other		154,766.00			154,766.00
4. Total Available Award (sum lines 1c, 2c, & 3)	3,850.00	4,149,306.36	258,858.04	45,150.50	21,863,169.96
<b>REVENUES</b>					
5. Revenue Deferred from Prior Year	0.00	200,675.36	0.00	0.00	313,427.52
6. Cash Received in Current Year	3,850.00	3,844,577.00	256,881.34	45,150.50	18,927,042.40
7. Contributed Matching Funds		154,766.00			154,766.00
8. Total Available (sum lines 5, 6, & 7)	3,850.00	4,200,018.36	256,881.34	45,150.50	19,395,235.92
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	3,850.00	4,149,087.72	258,858.04	45,150.50	19,833,808.12
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	3,850.00	4,149,087.72	258,858.04	45,150.50	19,833,808.12
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	50,930.64	(1,976.70)	0.00	(438,572.20)
a. Deferred Revenue	0.00	218.64	0.00	0.00	300,202.19
b. Accounts Payable		50,712.00			60,014.30
c. Accounts Receivable	0.00	0.00	1,976.70	0.00	798,642.24
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	218.64	0.00	0.00	2,029,361.84
15. If Carryover is allowed, enter line 14 amount here	0.00	218.64	0.00	0.00	1,005,232.81
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,850.00	3,994,321.72	258,858.04	45,150.50	19,678,895.67

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

LOCAL PROGRAM NAME	Washington Mutual	AVID - CSAC FAFSA	EdTech K-12 Voucher	Arts Education Enrichment	Microsoft-CA Gov't Entities Settlement	Jordan High School ACE Program	Jordan High School ACE Prgm-LB Comm Org.
RESOURCE CODE	9021	9027	9041	9042	9047	9060	9061
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)		652/656/658					
<b>AWARD</b>							
1. a. Prior Year Carryover	2,922.67	1,308.21	4,227,662.07	0.00	275,836.36	44,717.00	49,255.54
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	2,922.67	1,308.21	4,227,662.07	0.00	275,836.36	44,717.00	49,255.54
2. a. Current Year Award				6,201.82		(41.20)	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	6,201.82	0.00	(41.20)	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	2,922.67	1,308.21	4,227,662.07	6,201.82	275,836.36	44,675.80	49,255.54
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	2,922.67	1,308.21				1,022.00	49,255.54
6. Cash Received in Current Year				6,201.82		43,653.80	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,922.67	1,308.21	0.00	6,201.82	0.00	44,675.80	49,255.54
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures			248,255.86	4,533.00	53,070.44	44,675.80	38,723.72
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	0.00	248,255.86	4,533.00	53,070.44	44,675.80	38,723.72
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)	2,922.67	1,308.21	(248,255.86)	1,668.82	(53,070.44)	0.00	10,531.82
a. Deferred Revenue	2,922.67	1,308.21		1,668.82			10,531.82
b. Accounts Payable							
c. Accounts Receivable			248,255.86		53,070.44		
14. Unused Grant Award Calculation (line 4 minus line 9)	2,922.67	1,308.21	3,979,406.21	1,668.82	222,765.92	0.00	10,531.82
15. If Carryover is allowed, enter line 14 amount here	2,922.67	1,308.21	3,979,406.21	1,668.82	222,765.92	0.00	10,531.82
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	248,255.86	4,533.00	53,070.44	44,675.80	38,723.72

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

LOCAL PROGRAM NAME	Verizon Enlightenme.co	Aspiring Principal Apprentice Cohort Pgrm	School Readiness Initiative	Clinical Biomedical Research	Violence Prevention Prgm	A+ Energy	CAASA Project
RESOURCE CODE	9110	9111	9115	9121	9122	9123	9125
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	2,500.00	17,871.39	0.00	7,147.20	134.73	7,644.37	883.49
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	2,500.00	17,871.39	0.00	7,147.20	134.73	7,644.37	883.49
2. a. Current Year Award	0.00	11,401.50	573,698.00	20,000.00	0.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	11,401.50	573,698.00	20,000.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	2,500.00	29,272.89	573,698.00	27,147.20	134.73	7,644.37	883.49
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	2,500.00	0.00	0.00	0.00	134.73	7,644.37	883.49
6. Cash Received in Current Year	0.00	29,272.89	415,501.88	27,147.20	0.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,500.00	29,272.89	415,501.88	27,147.20	134.73	7,644.37	883.49
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	0.00	15,807.84	521,810.95	18,135.20	134.73	729.80	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	15,807.84	521,810.95	18,135.20	134.73	729.80	0.00
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)	2,500.00	13,465.05	(106,309.07)	9,012.00	0.00	6,914.57	883.49
a. Deferred Revenue	2,500.00	13,465.05	0.00	9,012.00	0.00	6,914.57	883.49
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00	106,309.07	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,500.00	13,465.05	51,887.05	9,012.00	0.00	6,914.57	883.49
15. If Carryover is allowed, enter line 14 amount here	2,500.00	13,465.05	0.00	9,012.00	0.00	6,914.37	883.49
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	15,807.84	521,810.95	18,135.20	134.73	729.80	0.00

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

LOCAL PROGRAM NAME	Quality Tools and Strategies	NEA Seamless Education	Equal Access to Knowledge	State's Digital Infrastructure and Video Competition	Edison New Era Awards for Excellence	CA Technology Assistance Prgm	GEAR UP
RESOURCE CODE	9128	9137	9156	9164	9168	9173	9181
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	19,150.87	28,376.95	181,996.33	0.00	3,888.65	46,446.98	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	19,150.87	28,376.95	181,996.33	0.00	3,888.65	46,446.98	0.00
2. a. Current Year Award	51.50	0.00	0.00	82,289.33	0.00	5,000.00	51,300.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	51.50	0.00	0.00	82,289.33	0.00	5,000.00	51,300.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	19,202.37	28,376.95	181,996.33	82,289.33	3,888.65	51,446.98	51,300.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	19,150.87	28,376.95	181,996.33	0.00	3,888.65	46,446.98	0.00
6. Cash Received in Current Year	51.50	0.00	0.00	82,289.33	0.00	5,000.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	19,202.37	28,376.95	181,996.33	82,289.33	3,888.65	51,446.98	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,594.07	15,379.50	1,226.38	15,992.17	0.00	22,975.65	33,829.39
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,594.07	15,379.50	1,226.38	15,992.17	0.00	22,975.65	33,829.39
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)	17,608.30	12,997.45	180,769.95	66,297.16	3,888.65	28,471.33	(33,829.39)
a. Deferred Revenue	17,608.30	12,997.45	180,769.95	66,297.16	3,888.65	28,471.33	
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	33,829.39
14. Unused Grant Award Calculation (line 4 minus line 9)	17,608.30	12,997.45	180,769.95	66,297.16	3,888.65	28,471.33	17,470.61
15. If Carryover is allowed, enter line 14 amount here	17,608.30	12,997.45	180,769.95	66,297.16	3,888.65	28,471.33	17,470.61
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,594.07	15,379.50	1,226.38	15,992.17	0.00	22,975.65	33,829.39

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

LOCAL PROGRAM NAME	AVID	Family Violence Prevention Through Schools	Toyota Tapestry	Irvine Foundation Pathways to College and Career	National Environmental Education Found.	Connect Ed-Irvine Foundation	El Camino College- Project LEAD the Way
RESOURCE CODE	9182	9504	9505	9506	9507	9509	9511
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	4,567.82	1,000.00	5,046.43	293,157.25	10,000.00	68,630.72	109,836.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	4,567.82	1,000.00	5,046.43	293,157.25	10,000.00	68,630.72	109,836.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	1,175,000.00	51,192.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	1,175,000.00	51,192.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	4,567.82	1,000.00	5,046.43	293,157.25	10,000.00	1,243,630.72	161,028.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	4,567.82	1,000.00	5,046.43	137,157.25	10,000.00	43,630.72	109,836.00
6. Cash Received in Current Year	0.00	0.00	0.00	156,000.00	0.00	550,000.00	51,192.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,567.82	1,000.00	5,046.43	293,157.25	10,000.00	593,630.72	161,028.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	0.00	0.00	0.00	155,728.46	1,995.76	301,695.37	115,014.67
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	155,728.46	1,995.76	301,695.37	115,014.67
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)	4,567.82	1,000.00	5,046.43	137,428.79	8,004.24	291,935.35	46,013.33
a. Deferred Revenue	4,567.82	1,000.00	5,046.43	137,428.79	8,004.24	291,935.35	46,013.33
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)	4,567.82	1,000.00	5,046.43	137,428.79	8,004.24	941,935.35	46,013.33
15. If Carryover is allowed, enter line 14 amount here	4,567.82	1,000.00	5,046.43	137,428.79	8,004.24	941,935.35	46,013.33
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	0.00	155,728.46	1,995.76	301,695.37	115,014.67

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

LOCAL PROGRAM NAME	Reading is Fundamental	Boeing Seamless Education	Fresno - Long Beach Partnership	Ohlendorf Memorial	Liff Scholarship	TFL/T&T Learning Network Center	Headstart Garden Grant
RESOURCE CODE	9548	9578	9587	9598	9656	9690	9012
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	38,884.61	229,481.38	94,393.01	10,759.11	34,092.95	625.59	200.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	38,884.61	229,481.38	94,393.01	10,759.11	34,092.95	625.59	200.00
2. a. Current Year Award	22,067.20	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	22,067.20	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other				150.09	483.48	0.00	
4. Total Available Award (sum lines 1c, 2c, & 3)	60,951.81	229,481.38	94,393.01	10,909.20	34,576.43	625.59	200.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	38,884.61	229,481.38	94,393.01	10,759.11	34,092.95	625.59	200.00
6. Cash Received in Current Year	22,067.20	0.00	0.00	0.00	0.00	0.00	0.00
7. Contributed Matching Funds				150.09	483.48	0.00	
8. Total Available (sum lines 5, 6, & 7)	60,951.81	229,481.38	94,393.01	10,909.20	34,576.43	625.59	200.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	27,153.00	35,843.48	27,455.77	572.00	0.00	625.59	200.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	27,153.00	35,843.48	27,455.77	572.00	0.00	625.59	200.00
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)	33,798.81	193,637.90	66,937.24	10,337.20	34,576.43	0.00	0.00
a. Deferred Revenue	33,798.81	193,637.90	66,937.24	10,337.20	34,576.43	0.00	0.00
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)	33,798.81	193,637.90	66,937.24	10,337.20	34,576.43	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	33,798.81	193,637.90	66,937.24	10,292.20	34,576.43	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	27,153.00	35,843.48	27,455.77	421.91	(483.48)	625.59	200.00



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

LOCAL PROGRAM NAME	HS Body Start	Toyota Family Literacy Grant	American Career College	Head Start LA Preschool	ROMA	Facility Rental Income	Steps to Excellence Project
RESOURCE CODE	9014	9016	9018	9028	9030	9031	9043
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	0.00	5,901.98	21,535.07	19,093.73	22,413.77	16,056.30	3,051.13
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	5,901.98	21,535.07	19,093.73	22,413.77	16,056.30	3,051.13
2. a. Current Year Award	5,000.00	94,500.00	26,000.00	69,470.00	0.00	1,695.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,000.00	94,500.00	26,000.00	69,470.00	0.00	1,695.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	5,000.00	100,401.98	47,535.07	88,563.73	22,413.77	17,751.30	3,051.13
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	5,901.98	21,535.07	19,093.73	9,813.77	16,056.30	3,051.13
6. Cash Received in Current Year	5,000.00	94,500.00	26,000.00	69,470.00	0.00	1,695.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	5,000.00	100,401.98	47,535.07	88,563.73	9,813.77	17,751.30	3,051.13
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	5,000.00	84,073.04	14,001.83	53,742.15	1,759.75	0.00	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,000.00	84,073.04	14,001.83	53,742.15	1,759.75	0.00	0.00
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	16,328.94	33,533.24	34,821.58	8,054.02	17,751.30	3,051.13
a. Deferred Revenue	0.00	16,328.94	33,533.24	34,821.58	8,054.02	17,751.30	3,051.13
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	16,328.94	33,533.24	34,821.58	20,654.02	17,751.30	3,051.13
15. If Carryover is allowed, enter line 14 amount here	0.00	16,328.94	33,533.24	34,821.58	20,654.02	17,751.30	3,051.13
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,000.00	84,073.04	14,001.83	53,742.15	1,759.75	0.00	0.00

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

LOCAL PROGRAM NAME	Children And Families First	Children and Families First	TOTAL
RESOURCE CODE	9586	9586	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)	Fund 11	Fund 12	
<b>AWARD</b>			
1. a. Prior Year Carryover	0.00	24,761.57	5,931,231.23
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	24,761.57	5,931,231.23
2. a. Current Year Award	90,000.00	140,000.00	2,424,825.15
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	90,000.00	140,000.00	2,424,825.15
3. Required Matching Funds/Other			633.57
4. Total Available Award (sum lines 1c, 2c, & 3)	90,000.00	164,761.57	8,356,689.95
<b>REVENUES</b>			
5. Revenue Deferred from Prior Year	0.00	0.00	1,140,657.64
6. Cash Received in Current Year	68,775.02	109,088.71	1,762,906.35
7. Contributed Matching Funds			633.57
8. Total Available (sum lines 5, 6, & 7)	68,775.02	109,088.71	2,904,197.56
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures	89,999.47	138,850.70	2,090,585.54
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	89,999.47	138,850.70	2,090,585.54
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)	(21,224.45)	(29,761.99)	813,612.02
a. Deferred Revenue	0.00	0.00	1,306,063.22
b. Accounts Payable			0.00
c. Accounts Receivable	21,224.45	29,761.99	492,451.20
14. Unused Grant Award Calculation (line 4 minus line 9)	0.53	25,910.87	6,266,104.41
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	6,188,260.76
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	89,999.47	138,850.70	2,089,951.97

2009-10 Unaudited Actuals  
FEDERAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	ARRA: State Fiscal Stabilization Fund	Medi-Cal Billing Option	Head Start Child Nutrition Prgm	CCFP Cash in Lieu of Commodities	TOTAL
FEDERAL CATALOG NUMBER	84.394	93.778	10.558	10.558	
RESOURCE CODE	3200	5640	5320	5340	
REVENUE OBJECT	8290	8290	8220	8220	
LOCAL DESCRIPTION (if any)			Fund 12	Fund 12	
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance	31,731,984.00	434,842.20	151,104.09	0.00	32,317,930.29
2. a. Current Year Award	5,143,828.00	2,428,218.82	589,587.50	26,354.24	8,187,988.56
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,143,828.00	2,428,218.82	589,587.50	26,354.24	8,187,988.56
3. Required Matching Funds/Other		16,670.75			16,670.75
4. Total Available Award (sum lines 1, 2c, & 3)	36,875,812.00	2,879,731.77	740,691.59	26,354.24	40,522,589.60
<b>REVENUES</b>					
5. Cash Received in Current Year	0.00	2,428,218.82	425,117.80	18,972.16	2,872,308.78
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	5,143,828.00	0.00	164,469.70	7,382.08	5,315,679.78
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	5,143,828.00	0.00	164,469.70	7,382.08	5,315,679.78
8. Contributed Matching Funds		16,670.75			16,670.75
9. Total Available (sum lines 5, 7c, & 8)	5,143,828.00	2,444,889.57	589,587.50	26,354.24	8,204,659.31
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	17,563,714.05	1,389,746.39	492,254.92	26,354.24	19,472,069.60
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	17,563,714.05	1,389,746.39	492,254.92	26,354.24	19,472,069.60
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	19,312,097.95	1,489,985.38	248,436.67	0.00	21,050,520.00

2009-10 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	English Language Acquisition Prgm	State Lottery-Prop 20	Special Ed	Special Ed	Special Ed	Special Ed	CAHSEE
RESOURCE CODE	6286	6300	6500	6500	6500	6500	7055
REVENUE OBJECT	8590	8560	8311	8319	8590	8091	8590
LOCAL DESCRIPTION (if any)						Rev Limit	Instructions
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	1,950,977.36	2,212,976.11	0.00	0.00	0.00	0.00	261,709.80
b. Restr Bal Transfers (Obj 8997)							(261,709.80)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,950,977.36	2,212,976.11	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	750,967.00	1,646,526.19	43,255,370.00	27,541.00	430,873.00	14,720,779.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	750,967.00	1,646,526.19	43,255,370.00	27,541.00	430,873.00	14,720,779.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	2,701,944.36	3,859,502.30	43,255,370.00	27,541.00	430,873.00	14,720,779.00	0.00
<b>REVENUES</b>							
5. Cash Received in Current Year	750,967.00	233,982.19	34,128,806.00	14,074.00	390,720.00	14,720,779.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,412,544.00	9,126,564.00	13,467.00	40,153.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,412,544.00	9,126,564.00	13,467.00	40,153.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	750,967.00	1,646,526.19	43,255,370.00	27,541.00	430,873.00	14,720,779.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	942,614.90	1,268,262.73	43,255,370.00	27,541.00	430,873.00	14,720,779.00	0.00
11. Non Donor-Authorized Expenditures			11,395,126.78				
12. Total Expenditures (line 10 plus line 11)	942,614.90	1,268,262.73	54,650,496.78	27,541.00	430,873.00	14,720,779.00	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	1,759,329.46	2,591,239.57	0.00	0.00	0.00	0.00	0.00

2009-10 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	CAHSEE	Economic Impact Aid	Limited English Proficiency	Inst Mat'l Funding Realignment	Supp Inst Mat'l for English Learners	Inst Mat'l Related to Williams Case	Transportation Home to School
RESOURCE CODE	7056	7090	7091	7156	7157	7158	7230
REVENUE OBJECT	9590	8311	8311	8590	8590	8590	8311
LOCAL DESCRIPTION (if any)	Materials						
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	64,893.64	753,835.53	3,299,043.57	4,708,912.94	151,512.79	574,966.72	0.00
b. Restr Bal Transfers (Obj 8997)	(64,893.64)			(3,788,276.48)			
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	753,835.53	3,299,043.57	920,636.46	151,512.79	574,966.72	0.00
2. a. Current Year Award	0.00	12,327,236.00	2,090,578.00	0.00	0.00	0.00	5,956,386.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	12,327,236.00	2,090,578.00	0.00	0.00	0.00	5,956,386.00
3. Required Matching Funds/Other							(2,655,466.97)
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	13,081,071.53	5,389,621.57	920,636.46	151,512.79	574,966.72	3,300,919.03
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	12,327,236.00	2,090,578.00	0.00	0.00	0.00	5,956,386.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	12,327,236.00	2,090,578.00	0.00	0.00	0.00	5,956,386.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	8,984,786.77	2,661,787.98	920,636.46	151,512.79	574,966.72	3,300,919.03
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	8,984,786.77	2,661,787.98	920,636.46	151,512.79	574,966.72	3,300,919.03
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	4,096,284.76	2,727,833.59	0.00	0.00	0.00	0.00

2009-10 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Transportation Special Ed	Quality Education Investment Act	Head Start Nutrition Prgm	CDC Reserve	State Lottery Prop 20	TOTAL
RESOURCE CODE	7240	7400	5320	6130	6300	
REVENUE OBJECT	8311	8590	8520	8990	8919	
LOCAL DESCRIPTION (if any)		QEIA			Fund 11	
<b>AWARD</b>						
1. a. Prior Year Restricted Ending Balance	0.00	270,532.08	0.00	152,625.33	47,083.00	14,449,068.87
b. Restr Bal Transfers (Obj 8997)						(4,114,879.92)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	270,532.08	0.00	152,625.33	47,083.00	10,334,188.95
2. a. Current Year Award	686,502.00	1,242,772.00	45,148.11	2,140.67	31,792.00	83,214,610.97
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	686,502.00	1,242,772.00	45,148.11	2,140.67	31,792.00	83,214,610.97
3. Required Matching Funds/Other	2,655,466.97			(154,766.00)		(154,766.00)
4. Total Available Award (sum lines 1c, 2c, & 3)	3,341,968.97	1,513,304.08	45,148.11	0.00	78,875.00	93,394,033.92
<b>REVENUES</b>						
5. Cash Received in Current Year	686,502.00	1,242,772.00	32,566.41	2,140.67	31,792.00	72,609,301.27
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	12,581.70	0.00	0.00	10,605,309.70
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	12,581.70	0.00	0.00	10,605,309.70
8. Contributed Matching Funds				154,766.00		154,766.00
9. Total Available (sum lines 5, 7c, & 8)	686,502.00	1,242,772.00	45,148.11	156,906.67	31,792.00	83,369,376.97
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	3,341,968.97	1,329,799.05	45,148.11	0.00	26,489.52	81,983,456.03
11. Non Donor-Authorized Expenditures	3,775,851.55					15,170,978.33
12. Total Expenditures (line 10 plus line 11)	7,117,820.52	1,329,799.05	45,148.11	0.00	26,489.52	97,154,434.36
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	0.00	183,505.03	0.00	0.00	52,385.48	11,410,577.89

2009-10 Unaudited Actuals  
LOCAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Filming Money	Algebra I Tutoring	Gifts to Elementary Sites	Gifts to Secondary Sites	Gifts Instructional Services	Gifts General Adm	Gifts - Cotsen Family Foundation
RESOURCE CODE	9204	9205	9206	9207	9208	9209	9210
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	167,938.00	5,365.80	1,240,178.83	488,770.92	74,539.44	1,636.18	3,211.93
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	167,938.00	5,365.80	1,240,178.83	488,770.92	74,539.44	1,636.18	3,211.93
2. a. Current Year Award	216,728.00	0.00	959,662.84	232,470.24	50,187.45	359.50	18,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	216,728.00	0.00	959,662.84	232,470.24	50,187.45	359.50	18,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	384,666.00	5,365.80	2,199,841.67	721,241.16	124,726.89	1,995.68	21,211.93
<b>REVENUES</b>							
5. Cash Received in Current Year	216,728.00	0.00	959,662.84	232,470.24	50,187.45	359.50	18,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	216,728.00	0.00	959,662.84	232,470.24	50,187.45	359.50	18,000.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	119,463.88	5,365.80	1,121,462.83	256,045.68	45,141.01	636.00	17,173.04
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	119,463.88	5,365.80	1,121,462.83	256,045.68	45,141.01	636.00	17,173.04
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	265,202.12	0.00	1,078,378.84	465,195.48	79,585.88	1,359.68	4,038.89

2009-10 Unaudited Actuals  
LOCAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Gifts Camp Hi Hill	Cotsen Strategic	Cleaning Asthma Safe	Summer Enrichment	LBSA Gifts	CDC Educare	CDC Gifts
RESOURCE CODE	9213	9214	9216	9019	9022	9023	9024
REVENUE OBJECT	8699	8699	8699	8699	8699	8699/8689	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	1,168.53	3,067.33	0.00	57,380.27	2,296.33	1,155.10	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,168.53	3,067.33	0.00	57,380.27	2,296.33	1,155.10	0.00
2. a. Current Year Award	220.10	14,950.00	4,500.00	56,052.68	1,800.00	580,250.10	628.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	220.10	14,950.00	4,500.00	56,052.68	1,800.00	580,250.10	628.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	1,388.63	18,017.33	4,500.00	113,432.95	4,096.33	581,405.20	628.00
<b>REVENUES</b>							
5. Cash Received in Current Year	220.10	14,950.00	0.00	56,052.68	1,800.00	579,725.10	628.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	4,500.00	0.00	0.00	525.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	4,500.00	0.00	0.00	525.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	220.10	14,950.00	4,500.00	56,052.68	1,800.00	580,250.10	628.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	10,490.33	0.00	73,198.52	0.00	581,405.20	628.00
11. Non Donor-Authorized Expenditures						53,216.17	
12. Total Expenditures (line 10 plus line 11)	0.00	10,490.33	0.00	73,198.52	0.00	634,621.37	628.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	1,388.63	7,527.00	4,500.00	40,234.43	4,096.33	0.00	0.00



2009-10 Unaudited Actuals  
LOCAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	HS Gifts	TOTAL
RESOURCE CODE	9025	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. a. Prior Year Restricted Ending Balance	25,681.16	2,072,389.82
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	25,681.16	2,072,389.82
2. a. Current Year Award	1,780.00	2,137,588.91
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,780.00	2,137,588.91
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	27,461.16	4,209,978.73
<b>REVENUES</b>		
5. Cash Received in Current Year	1,780.00	2,132,563.91
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	5,025.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	5,025.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	1,780.00	2,137,588.91
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	5,003.47	2,236,013.76
11. Non Donor-Authorized Expenditures		53,216.17
12. Total Expenditures (line 10 plus line 11)	5,003.47	2,289,229.93
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	22,457.69	1,973,964.97

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	372,675,324.80	301	8,000.00	303	372,667,324.80	305	5,456,104.88		307	367,211,219.92	309
2000 - Classified Salaries	108,092,317.13	311	3,829,260.78	313	104,263,056.35	315	723,403.49		317	103,539,652.86	319
3000 - Employee Benefits (Excluding 3800)	157,503,407.39	321	2,186,268.09	323	155,317,139.30	325	961,876.91		327	154,355,262.39	329
4000 - Books, Supplies Equip Replace. (6500)	15,222,725.25	331	521,409.08	333	14,701,316.17	335	4,336,046.92		337	10,365,269.25	339
5000 - Services. . . & 7300 - Indirect Costs	65,050,487.61	341	224,337.19	343	64,826,150.42	345	39,024,883.10		347	25,801,267.32	349
TOTAL					711,774,987.04	365			TOTAL	661,272,671.74	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	393
10. Other Benefits (EC 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			64.61%
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) . . . . .	64.61%
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). . . . .	661,272,671.74
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	0.00
B. Net Revenues (Line A times 90%)	0.00
C. Program Costs (Line 7)	0.00
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	525,070,606.00	19,840,031.00	544,910,637.00	57,246,798.00	60,136,664.00	542,020,771.00	26,485,000.00
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	4,765,724.00		4,765,724.00	10,792,661.00		15,558,385.00	
Compensated Absences Payable	10,849,106.20		10,849,106.20		183,630.61	10,665,475.59	9,163,367.55
Governmental activities long-term liabilities	540,685,436.20	19,840,031.00	560,525,467.20	68,039,459.00	60,320,294.61	568,244,631.59	35,648,367.55
<b>Business-Type Activities:</b>							
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
<b>A. PRIOR YEAR DATA</b> (2008-09 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2008-09 Actual</b>			<b>2009-10 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	469,368,802.84		469,368,802.84			452,301,492.40
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	86,148.28		86,148.28			82,504.04
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2008-09</b>			<b>Adjustments to 2009-10</b>		
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>B. CURRENT YEAR GANN ADA</b> (2009-10 data should tie to Principal Apportionment Attendance Software reports)	<b>2009-10 P2 Report</b>			<b>2010-11 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line 10)	81,170.14		81,170.14	80,153.75		80,153.75
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	1,333.90		1,333.90	1,313.54		1,313.54
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)			82,504.04			81,467.29
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)			82,504.04			81,467.29
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2009-10 Actual</b>			<b>2010-11 Budget</b>		
1. Homeowners' Exemption (Object 8021)	581,339.74		581,339.74	581,340.00		581,340.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,049,551.50		1,049,551.50	25.00		25.00
4. Secured Roll Taxes (Object 8041)	60,438,253.77		60,438,253.77	60,094,914.00		60,094,914.00
5. Unsecured Roll Taxes (Object 8042)	1,841,094.76		1,841,094.76	2,877,305.00		2,877,305.00
6. Prior Years' Taxes (Object 8043)	3,842,988.82		3,842,988.82	4,034,673.00		4,034,673.00
7. Supplemental Taxes (Object 8044)	997,530.38		997,530.38	433,930.00		433,930.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	5,862,662.64		5,862,662.64	(456,945.00)		(456,945.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	(59,024.57)		(59,024.57)	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)	1,875,805.96		1,875,805.96	0.00		0.00
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)	(642,951.32)		(642,951.32)	(581,556.00)		(581,556.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	75,787,251.68	0.00	75,787,251.68	66,983,686.00	0.00	66,983,686.00
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)	75,787,251.68	0.00	75,787,251.68	66,983,686.00	0.00	66,983,686.00

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,483,631.00			4,656,552.00
<b>OTHER EXCLUSIONS</b>						
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)			4,483,631.00			4,656,552.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - Current Year (Object 8011)	333,055,579.00		333,055,579.00	335,630,308.00		335,630,308.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	1,400.48		1,400.48	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		4,494,646.49	4,494,646.49		4,228,364.00	4,228,364.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		(201,084.00)	(201,084.00)		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		102,282.96	102,282.96		109,140.00	109,140.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		(325.00)	(325.00)		14,071.00	14,071.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		3,412,498.48	3,412,498.48		2,811,229.00	2,811,229.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		22,703.38	22,703.38		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	2,397,444.73		2,397,444.73	2,393,315.00		2,393,315.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	25,912,570.48		25,912,570.48	21,895,907.00		21,895,907.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	361,366,994.69	7,830,722.31	369,197,717.00	359,919,530.00	7,162,804.00	367,082,334.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	246,235.00		246,235.00	233,703.00		233,703.00
38. TOTAL STATE AID (Lines C36 plus C37)	361,613,229.69	7,830,722.31	369,443,952.00	360,153,233.00	7,162,804.00	367,316,037.00
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	712,929,775.42		712,929,775.42	645,459,381.00		645,459,381.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,092,343.65		1,092,343.65	1,039,705.00		1,039,705.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			469,368,802.84			452,301,492.40
2. Inflation Adjustment			1.0062			0.9746
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9577			0.9874
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			452,301,492.40			435,258,790.26
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			75,787,251.68			66,983,686.00
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)			9,900,484.80			9,776,074.80
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			369,443,952.00			367,316,037.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			369,443,952.00			367,316,037.00
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])			683,225.49			700,698.02
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			76,470,477.17			67,684,384.02
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)			369,443,952.00			367,316,037.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			76,470,477.17			
b. State Subventions (Line D8)			369,443,952.00			
c. Less: Excluded Appropriations (Line C23)			4,483,631.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			441,430,798.17			



**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)<br>(Functions 7200-7700, goals 0000 and 9000)  | 22,697,116.13 |
| 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)<br>(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) | 616,613,321.66 |
|--|----------------|

**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)	3.68%
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**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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



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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	22,630,815.25
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,447,801.06
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
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)	2,848,725.00
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)	6,127.28
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)	31,933,468.59
9. Carry-Forward Adjustment (Part IV, Line F)	(1,007,273.05)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	30,926,195.54

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	455,264,709.25
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	77,358,730.61
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	57,078,238.14
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	978,199.13
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	7,116,959.62
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	16,067.19
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	3,133,395.25
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)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	221.85
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)	74,562,280.34
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)	160,374.79
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)	4,802,611.35
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	29,013,917.05
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	32,852,146.59
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)	742,337,851.16

**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)**

4.30%

**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](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18)**

4.17%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>31,933,468.59</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(3,247,227.59)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4%) 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%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4%) times Part III, Line B18); zero if positive	<u>(1,007,273.05)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(1,007,273.05)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.17%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-503,636.53) is applied to the current year calculation and the remainder (\$-503,636.52) is deferred to one or more future years:	<u>4.23%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-335,757.68) is applied to the current year calculation and the remainder (\$-671,515.37) is deferred to one or more future years:	<u>4.26%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(1,007,273.05)</u>

Approved indirect cost rate: 4.00%  
Highest rate used in any program: 4.00%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	2900	5,094,110.43	133,655.33	2.62%
01	3010	33,965,638.93	1,358,625.15	4.00%
01	3011	13,542,816.56	541,712.60	4.00%
01	3030	699,995.46	24,499.83	3.50%
01	3060	305,849.44	11,233.98	3.67%
01	3180	662,043.96	26,481.76	4.00%
01	3181	243,052.19	9,722.09	4.00%
01	3185	363,829.06	14,553.20	4.00%
01	3200	16,888,186.59	675,527.46	4.00%
01	3310	19,258,108.90	770,367.67	4.00%
01	3311	53,753.31	2,150.14	4.00%
01	3313	1,581,439.31	63,257.60	4.00%
01	3315	4,281,609.77	171,264.28	4.00%
01	3319	61,059.59	2,442.38	4.00%
01	3320	3,044,398.05	121,775.90	4.00%
01	3324	744,301.87	29,772.12	4.00%
01	3345	3,099.04	123.96	4.00%
01	3385	454,996.25	18,199.81	4.00%
01	3395	14,423.09	576.91	4.00%
01	3410	294,028.87	9,456.93	3.22%
01	3710	776,919.56	31,076.80	4.00%
01	4035	5,644,823.93	225,792.96	4.00%
01	4045	475,318.55	19,012.75	4.00%
01	4110	581,241.60	23,249.61	4.00%
01	4123	33,631.54	1,345.42	4.00%
01	4124	3,301,860.28	132,074.41	4.00%
01	4201	100,590.45	4,023.62	4.00%
01	4203	2,425,171.50	21,528.27	0.89%
01	4510	15,421.34	616.85	4.00%
01	4810	32,266.76	1,290.67	4.00%
01	5575	136,293.93	3,407.35	2.50%
01	5630	65,875.96	2,635.04	4.00%
01	5635	1,415.33	56.61	4.00%
01	5810	8,902,423.61	310,205.70	3.48%
01	6010	8,103,473.49	324,139.19	4.00%
01	6286	906,360.49	36,254.41	4.00%
01	6378	46,422.02	1,856.88	4.00%
01	6385	94,080.90	3,763.25	4.00%
01	6500	61,829,791.51	2,473,192.43	4.00%
01	6515	961.54	38.46	4.00%
01	6520	292,705.77	11,708.23	4.00%
01	6530	15,804.82	632.18	4.00%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	6535	25,827.90	1,033.10	4.00%
01	6660	99,386.22	3,975.45	4.00%
01	6670	243,250.50	9,730.02	4.00%
01	7090	8,723,093.72	261,693.05	3.00%
01	7091	2,584,260.15	77,527.83	3.00%
01	7220	110,433.54	4,417.34	4.00%
01	7230	3,173,960.60	126,958.43	4.00%
01	7240	6,710,105.86	268,404.26	4.00%
01	7400	1,278,652.90	51,146.15	4.00%
01	7810	568,486.58	22,739.47	4.00%
01	8150	15,995,869.24	639,834.86	4.00%
01	9010	3,208,099.36	20,830.18	0.65%
11	9010	257,811.34	3,461.52	1.34%
12	5210	17,379,186.81	681,830.66	3.92%
12	5810	884,232.85	35,369.31	4.00%
12	6060	4,281,823.33	171,272.93	4.00%
12	6105	5,069,639.43	202,785.58	4.00%
12	9010	832,330.36	7,475.08	0.90%
13	5310	32,741,341.12	248,724.00	0.76%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	61,997.52		2,260,059.11	2,322,056.63
2. State Lottery Revenue	8560	9,684,607.50		1,646,526.19	11,331,133.69
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)		9,746,605.02	0.00	3,906,585.30	13,653,190.32
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries:	1000-1999	4,295,145.15			4,295,145.15
2. Classified Salaries:	2000-2999	2,390.71			2,390.71
3. Employee Benefits:	3000-3999	521,851.25			521,851.25
4. Books and Supplies	4000-4999	72,323.83		1,243,176.73	1,315,500.56
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	4,852,662.20			4,852,662.20
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			19,783.52	19,783.52
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 )		9,744,373.14	0.00	1,262,960.25	11,007,333.39
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	2,231.88	0.00	2,643,625.05	2,645,856.93
<b>D. COMMENTS:</b>					
Lottery funds allocated to contracted continuation high school.					

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

\*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 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	730,194,683.60
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	134,076,017.36
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	6,864,767.82
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	902,461.11
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	117,450.00
5. Interfund Transfers Out	All	9300	7600-7629	8,800,785.37
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
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	2,188,929.59
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)				18,874,393.89
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)				577,244,272.35
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				577,244,272.35

<b>Section II - Expenditures Per ADA</b>		<b>2009-10 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		82,356.77
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)		82,356.77
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		82,356.77
F. Expenditures per ADA (Line I.G divided by Line II.E)		\$7,009.07
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	633,690,874.82	7,433.77
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)	633,690,874.82	7,433.77
B. Required effort (Line A.2 times 90%)	570,321,787.34	6,690.39
C. Current year expenditures (Line I.G and Line II.F)	577,244,272.35	7,009.07
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2011-12 may be reduced by the lower of the two percentages)	0.00%	0.00%

<b>Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)</b>				
<b>SFSF Expenditures (Resource 3200)</b>	<b>Funds 01, 09, and 62</b>			<b>2009-10 Expenditures</b>
	<b>Goals</b>	<b>Functions</b>	<b>Objects</b>	
A. SFSF Expenditures available to apply to deficiency:				
1. All Resource 3200 Expenditures	All	All	1000-7999	17,563,714.05
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	0.00
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	1,411.95
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)				1,411.95
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)				17,562,302.10



<b>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)</b>		
<b>Aggregate Expenditures/ Per ADA Expenditures</b>	<b>Total</b>	<b>Per ADA</b>
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	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)	577,244,272.35	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,009.07
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
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)	0.00%	0.00%

<b>SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)</b>		
<b>Charter School Name</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
Total charter school adjustments	0.00	0.00
<b>SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

Unaudited Actuals  
2009-10  
General Fund  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	----- 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)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)</b>	19,745,161.17	2,824,991.85	41,350,909.74	30,571,454.50	76,807,455.19	134,198.61	6,863,546.37
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten	2.40	2.40	2.40	2.40	2.38	2.38	
1110 Regular Education, K-12	3,303.50	3,303.50	3,303.50	3,303.50	3,276.95	3,276.95	7,530.00
3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	
3200 Continuation Schools	12.50	12.50	12.50	12.50	12.40	12.40	12.00
3300 Independent Study Centers	23.70	23.70	23.70	23.70	23.51	23.51	
3400 Opportunity Schools	6.00	6.00	6.00	6.00	5.95	5.95	
3550 Community Day Schools	4.00	4.00	4.00	4.00	3.97	3.97	
3700 Specialized Secondary Programs	19.00	19.00	19.00	19.00	18.85	18.85	
3800 Vocational Education	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	
4610 Adult Independent Study Centers	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	
4630 Adult Vocational Education	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	
4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	
5000-5999 Special Education (allocated to 5001)	501.38	501.38	501.38	501.38	497.35	497.35	2,729.00
6000 ROC/P	19.35	19.35	19.35	19.35	19.19	19.19	
<b>Other Goals Description</b>							
7110 Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	
7150 Nonagency - Other	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	0.00	
8500 Child Care and Development Services	6.30	6.30	6.30	6.30	6.25	6.25	
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)					0.00		
-- Child Development (Fund 12)	199.81	199.81	199.81	199.81	198.20	198.20	
-- Cafeteria (Funds 13 & 61)					0.00	0.00	
<b>C. Total Allocation Factors</b>	4,097.94	4,097.94	4,097.94	4,097.94	4,065.00	4,065.00	10,271.00

Unaudited Actuals  
2009-10  
General Fund  
Program Cost Report

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			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	501,933.61	100,388.75	602,322.36	25,669.25	627,991.61	
1110	Regular Education, K-12	370,614,720.41	143,231,348.85	513,846,069.26	21,898,640.32	535,744,709.58	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,938,030.17	530,955.86	2,468,986.03	105,221.08	2,574,207.11	
3300	Independent Study Centers	5,185,996.08	991,480.85	6,177,476.93	263,266.28	6,440,743.21	
3400	Opportunity Schools	902,278.76	250,971.87	1,153,250.63	49,148.22	1,202,398.85	
3550	Community Day Schools	738,158.39	167,377.68	905,536.07	38,591.34	944,127.41	
3700	Specialized Secondary Programs	4,063,259.34	794,901.99	4,858,161.33	207,040.85	5,065,202.18	
3800	Vocational Education	930,303.84	0.00	930,303.84	39,646.87	969,950.71	
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	289,504.31	0.00	289,504.31	12,337.84	301,842.15	
5000-5999	Special Education	115,422,883.63	22,798,491.67	138,221,375.30	5,890,597.13	144,111,972.43	
6000	Regional Occupational Ctr/Prg (ROC/P)	2,954,137.35	809,407.94	3,763,545.29	160,391.47	3,923,936.76	
<b>Other Goals</b>							
7110	Nonagency - Educational	274,138.21	0.00	274,138.21	11,682.98	285,821.19	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	4,841,803.77	0.00	4,841,803.77	206,343.74	5,048,147.51	
8500	Child Care and Development Services	2,776,740.12	263,567.77	3,040,307.89	129,569.17	3,169,877.06	
<b>Other Costs</b>							
----	Food Services					4,128.56	4,128.56
----	Enterprise					16,067.19	16,067.19
----	Facilities Acquisition & Construction					792,012.42	792,012.42
----	Other Outgo					8,925,211.37	8,925,211.37
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		8,358,824.17	8,358,824.17	3,197,456.04		11,556,280.21
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)				(1,509,943.94)		(1,509,943.94)
----	<b>Total General Fund Expenditures</b>	511,433,887.99	178,297,717.40	689,731,605.39	30,725,658.64	9,737,419.54	730,194,683.57

Unaudited Actuals  
2009-10  
General Fund  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	220,956.79	160,099.39	702.25	0.00	111,551.64	0.00	0.00			8,623.54	0.00	501,933.61
1110	Regular Education, K-12	364,492,564.88	12,834.21	4,543,218.32	0.00	566,903.87	0.00	978,199.13			0.00	21,000.00	370,614,720.41
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	1,166,582.82	10,815.84	0.00	454,099.39	126,547.29	0.00	0.00			179,984.83	0.00	1,938,030.17
3300	Independent Study Centers	4,682,220.15	62,475.24	0.00	319,521.13	121,779.56	0.00	0.00			0.00	0.00	5,185,996.08
3400	Opportunity Schools	641,020.28	34,451.27	0.00	0.00	0.00	0.00	0.00			226,807.21	0.00	902,278.76
3550	Community Day Schools	410,621.86	145,955.21	0.00	717.00	0.00	0.00	0.00			180,864.32	0.00	738,158.39
3700	Specialized Secondary Programs	2,868,404.73	0.00	0.00	829,195.30	213,256.04	132,708.92	0.00			8,390.89	11,303.46	4,063,259.34
3800	Vocational Education	826,483.14	18,099.42	0.00	81,813.81	448.24	0.00	0.00			3,459.23	0.00	930,303.84
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	190,723.66	61,968.78	14,281.67	0.00	22,530.20	0.00	0.00			0.00	0.00	289,504.31
5000-5999	Special Education	91,018,097.53	5,290,485.01	305,147.13	370,065.18	9,569,438.03	8,755,920.66	0.00			113,730.09	0.00	115,422,883.63
6000	ROC/P	2,199,528.34	0.00	0.00	655,838.64	28,252.31	0.00	0.00			70,518.06	0.00	2,954,137.35
<b>Other Goals</b>													
7110	Nonagency - Educational	242,659.33	10,461.96	4,741.05	14.00	11,362.23	0.00	0.00	0.00	0.00	4,899.64	0.00	274,138.21
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	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	4,841,803.77	0.00	0.00	0.00	4,841,803.77
8500	Child Care and Development Services	324,475.47	50,666.65	0.00	0.00	117,720.12	0.00	0.00	2,275,155.85	0.00	8,722.03	0.00	2,776,740.12
<b>Total Direct Charged Costs</b>		469,284,338.98	5,858,312.98	4,868,090.42	2,711,264.45	10,889,789.53	8,888,629.58	978,199.13	7,116,959.62	0.00	805,999.84	32,303.46	511,433,887.99

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2009-10  
General Fund  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	55,340.50	45,048.25	0.00	100,388.75
1110	Regular Education, K-12	76,173,890.00	62,025,572.55	5,031,886.30	143,231,348.85
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	288,231.76	234,705.16	8,018.94	530,955.86
3300	Independent Study Centers	546,487.42	444,993.43	0.00	991,480.85
3400	Opportunity Schools	138,351.24	112,620.63	0.00	250,971.87
3550	Community Day Schools	92,234.17	75,143.51	0.00	167,377.68
3700	Specialized Secondary Programs	438,112.28	356,789.71	0.00	794,901.99
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)	11,561,091.25	9,413,759.29	1,823,641.13	22,798,491.67
6000	ROC/P	446,182.77	363,225.17	0.00	809,407.94
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
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.	145,268.80	118,298.97	0.00	263,567.77
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	4,607,327.06	3,751,497.11	0.00	8,358,824.17
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		94,492,517.25	76,941,653.78	6,863,546.37	178,297,717.40

Unaudited Actuals  
2009-10  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A. Central Administration Costs in General Fund</b>		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	3,133,395.25
2	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	22,654,184.42
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	6,448,022.91
5	Total Central Administration Costs in General Fund	32,235,602.58
<b>B. Direct Charged and Allocated Costs in General Fund</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	511,433,887.99
2	Total Allocated Costs (from Form PCR, Column 2, Total)	178,297,717.40
3	Total Direct Charged and Allocated Costs in General Fund	689,731,605.39
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	4,802,611.35
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	29,013,917.05
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	32,852,146.59
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	66,668,674.99
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		756,400,280.38
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		4.26%

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)	4,128.56				4,128.56
Enterprise (Objects 1000-5999, 6400, and 6500)		16,067.19			16,067.19
Facilities Acquisition & Construction (Objects 1000-6500)			792,012.42		792,012.42
Other Outgo (Objects 1000-7999)				8,925,211.37	8,925,211.37
<b>Total Other Costs</b>	4,128.56	16,067.19	792,012.42	8,925,211.37	9,737,419.54



Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,106.08	6,368.08
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	6,368.08	6,343.08
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,368.08	6,343.08
b. Revenue Limit ADA	0033	82,544.45	81,353.18
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	525,649,661.16	516,029,728.99
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552	1,765,053.00	1,567,220.00
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	527,414,714.16	517,596,948.99
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.81645	0.77795
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	430,607,743.38	402,664,546.47
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	1,495,453.00	1,407,785.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	2,529,664.00	1,662,587.00
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)	---	(1,034,211.00)	(254,802.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	429,573,532.38	402,409,744.47

Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587, 0660	74,554,398.00	67,565,242.00
26. Miscellaneous Funds	0588	37,083.57	54,074.00
27. Community Redevelopment Funds	0589	1,835,130.00	
28. Less: Charter Schools In-lieu Taxes	0595	1,185,623.68	1,073,583.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	75,240,987.89	66,545,733.00
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	354,332,544.49	335,864,011.47
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	246,235.00	233,703.00
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	---	(21,030,730.00)	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(21,276,965.00)	(233,703.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	333,055,579.49	335,630,308.47
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	333,055,579.49	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	1,364,012.00	1,363,047.00
46. California High School Exit Exam	9002	1,745,560.00	1,739,942.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	1,127,663.00	1,127,057.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	95,743.00	95,506.00

Current LEA: 19-64725-000000 Long Beach Unified		
Selected SELPA: DL		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
DL	Long Beach Unified	

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

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				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,318,176.05)	0.00	(1,509,943.94)				
Other Sources/Uses Detail					16,891,176.00	8,800,785.37		
Fund Reconciliation							13,806,183.81	61,383,573.91
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	51,690.40	0.00	162,486.38	0.00				
Other Sources/Uses Detail					4,096,272.00	0.00		
Fund Reconciliation							47,735.08	418,236.10
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	309,160.01	0.00	1,098,733.56	0.00				
Other Sources/Uses Detail					53,216.17	0.00		
Fund Reconciliation							54,164.00	3,032,009.65
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	917,310.25	0.00	248,724.00	0.00				
Other Sources/Uses Detail					196,821.20	0.00		
Fund Reconciliation							181,173.80	10,067,919.18
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	17,548.08	0.00						
Other Sources/Uses Detail					3,100,000.00	0.00		
Fund Reconciliation							3,100,000.00	8,476.36
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 OUTLA								
Expenditure Detail								
Other Sources/Uses Detail					0.00	13,291,733.00		
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	0.00	0.00						
Other Sources/Uses Detail					0.00	5,600,000.00		
Fund Reconciliation							8,931,446.71	3,355,341.58
25 CAPITAL FACILITIES FUND								
Expenditure Detail	19,952.78	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							91,321.02	24,578.90
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					2,500,000.00	0.00		
Fund Reconciliation							201,668.00	8,788,030.67
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,599,443.00		
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

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	2,514.53	0.00						
Other Sources/Uses Detail					4,454,476.00	0.00		
Fund Reconciliation							61,385,732.42	244,657.50
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								
Fund Reconciliation							1,774.70	478,375.69
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>1,318,176.05</b>	<b>(1,318,176.05)</b>	<b>1,509,943.94</b>	<b>(1,509,943.94)</b>	<b>31,291,961.37</b>	<b>31,291,961.37</b>	<b>87,801,199.54</b>	<b>87,801,199.54</b>

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	88.0	143.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	8,535.0	1,886.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	843.0	1,886.0
C. ENTER total number of miles driven to/from school	021/022	1,423,130.0	1,607,633.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combinator of both, for days pupils transported	030/033	3	3
<b>SCHEDULE II - COST DATA</b>			
<b>(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230 and 7235, Function 3600)</b>			
<b>(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)</b>			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		2,022.44	161,753.42
B. Books & Supplies (Objects 4200, 4300, and 4400)		0.00	1,831.38
C. 1. Subagreements for Services (Object 5100)		0.00	139,310.40
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		139,310.40
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		0.00	103.40
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		17,199.02	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		3,739,315.40	(1,420,111.65)
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		4,122,579.54	7,966,529.31
7. Communications (Object 5900)		0.00	0.00
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)		0.00	0.00
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)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	7,881,116.40	6,849,416.26
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)	094/093	7,881,116.40	6,849,416.26
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)		0.00	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	7,881,116.40	6,849,416.26
K. Indirect Costs (Approved indirect cost rate of 4.00% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		315,244.66	268,404.23
L. Net Pupil Transportation Expense (Lines J and K)	100/101	8,196,361.06	7,117,820.49

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>			
A. Net Pupil Transportation Expense (Schedule II, Line L)		8,196,361.06	7,117,820.49
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		41,066.00	318,170.67
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			
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA			
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)		41,066.00	318,170.67
G. Bus Operating Expense (Line A minus Line F)	110/111	8,155,295.06	6,799,649.82
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	5.731	4.230
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	955.512	3,605.329
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	41,066.00	318,170.67
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	8,196,361.06	7,117,820.49
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	809,552.71	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Susan Ginder

Title: Executive Director of Fiscal Services

Agency: Long Beach Unified School District

Phone Number/Ext: 562-997-8126

E-mail Address: SGinder@lbschools.net

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Plus: ARRA 08-09 Expenditures (Preloaded from 2008-09 Unaudited Actual data)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>										8,298
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>											
1000-1999	Certificated Salaries	5,839.52	584,053.09	1,033,885.98	508,282.72	2,946,793.45	15,642,985.64	25,120,633.39			45,842,473.79
2000-2999	Classified Salaries	830,570.23	377.11	0.00	118,580.13	1,907,780.77	12,849,637.82	4,823,051.80			20,529,997.86
3000-3999	Employee Benefits	363,717.52	160,888.85	258,782.51	207,988.18	1,705,730.24	11,245,008.91	10,038,093.29			23,980,209.50
4000-4999	Books and Supplies	60,488.55	131,940.67	250.23	26.76	9,372.81	178,065.75	2,348.79			382,493.56
5000-5999	Services and Other Operating Expenditures	215,987.77	12,616.90	5,990.96	1,692.33	2,549.33	22,446,736.26	1,981,470.43			24,667,043.98
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	15,477.51	8,455.39			23,932.90
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	1,476,603.59	889,876.62	1,298,909.68	836,570.12	6,572,226.60	62,377,911.89	41,974,053.09	0.00	0.00	115,426,151.59
7310	Transfers of Indirect Costs	268,404.26	0.00	0.00	20,680.65	322,936.26	1,923,647.89	1,410,017.97			3,945,687.03
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	22,798,491.62									22,798,491.62
	Total Indirect Costs and PCR Allocations	23,066,895.88	0.00	0.00	20,680.65	322,936.26	1,923,647.89	1,410,017.97	0.00	0.00	26,744,178.65
	<b>TOTAL COSTS</b>	<b>24,543,499.47</b>	<b>889,876.62</b>	<b>1,298,909.68</b>	<b>857,250.77</b>	<b>6,895,162.86</b>	<b>64,301,559.78</b>	<b>43,384,071.06</b>	<b>0.00</b>	<b>0.00</b>	<b>142,170,330.24</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>											
1000-1999	Certificated Salaries	0.00	4,851.22	467,997.03	49,080.33	2,843,903.07	880,187.93	788,868.98			5,034,888.56
2000-2999	Classified Salaries	84,973.50	113.91	0.00	0.00	1,907,780.77	9,338,091.24	3,801,585.31			15,132,544.73
3000-3999	Employee Benefits	43,969.51	565.10	122,251.40	13,478.40	1,677,432.18	4,921,313.17	2,180,017.88			8,959,027.64
4000-4999	Books and Supplies	26,388.63	128,481.16	0.00	0.00	303.59	6,901.27	0.00			162,074.65
5000-5999	Services and Other Operating Expenditures	2,918.20	1,672.18	647.19	0.00	2,549.33	8,543,503.35	3,333.23			8,554,623.48
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	158,249.84	135,683.57	590,895.62	62,558.73	6,431,968.94	23,689,996.96	6,773,805.40	0.00	0.00	37,843,159.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	2,442.38	322,936.26	772,517.81	74,582.11			1,172,478.56
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	2,442.38	322,936.26	772,517.81	74,582.11	0.00	0.00	1,172,478.56
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>158,249.84</b>	<b>135,683.57</b>	<b>590,895.62</b>	<b>65,001.11</b>	<b>6,754,905.20</b>	<b>24,462,514.77</b>	<b>6,848,387.51</b>	<b>0.00</b>	<b>0.00</b>	<b>39,015,637.62</b>
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)										12,764,466.76
	<b>TOTAL COSTS</b>										<b>26,251,170.86</b>



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Plus: ARRA 08-09 Expenditures (Preloaded from 2008-09 Unaudited Actual data)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>											
1000-1999	Certificated Salaries	5,839.52	579,201.87	565,888.95	459,202.39	102,890.38	14,762,797.71	24,331,764.41			40,807,585.23
2000-2999	Classified Salaries	745,596.73	263.20	0.00	118,580.13	0.00	3,511,546.58	1,021,466.49			5,397,453.13
3000-3999	Employee Benefits	319,748.01	160,323.75	136,531.11	194,509.78	28,298.06	6,323,695.74	7,858,075.41			15,021,181.86
4000-4999	Books and Supplies	34,099.92	3,459.51	250.23	26.76	9,069.22	171,164.48	2,348.79			220,418.91
5000-5999	Services and Other Operating Expenditures	213,069.57	10,944.72	5,343.77	1,692.33	0.00	13,903,232.91	1,978,137.20			16,112,420.50
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	15,477.51	8,455.39			23,932.90
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	1,318,353.75	754,193.05	708,014.06	774,011.39	140,257.66	38,687,914.93	35,200,247.69		0.00	77,582,992.53
7310	Transfers of Indirect Costs	268,404.26	0.00	0.00	18,238.27	0.00	1,151,130.08	1,335,435.86			2,773,208.47
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	22,798,491.62									22,798,491.62
	Total Indirect Costs and PCR Allocations	23,066,895.88	0.00	0.00	18,238.27	0.00	1,151,130.08	1,335,435.86		0.00	25,571,700.09
	TOTAL BEFORE OBJECT 8980	24,385,249.63	754,193.05	708,014.06	792,249.66	140,257.66	39,839,045.01	36,535,683.55		0.00	103,154,692.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										12,764,466.76
	TOTAL COSTS										115,919,159.38
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>											
1000-1999	Certificated Salaries	0.00	167,011.74	0.00	105,845.31	0.00	0.00	0.00			272,857.05
2000-2999	Classified Salaries	0.00	0.00	0.00	45,098.18	0.00	79,353.11	79,352.45			203,803.74
3000-3999	Employee Benefits	0.00	47,001.56	0.00	54,347.45	0.00	38,232.95	37,058.61			176,640.57
4000-4999	Books and Supplies	752.89	0.00	0.00	26.76	3,704.02	26,703.70	28.51			31,215.88
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
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	752.89	214,013.30	0.00	205,317.70	3,704.02	144,289.76	116,439.57		0.00	684,517.24
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	752.89	214,013.30	0.00	205,317.70	3,704.02	144,289.76	116,439.57		0.00	684,517.24
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										14,720,779.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										12,764,466.76
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)										15,379,578.39
	TOTAL COSTS										43,549,341.39

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

<b>2008-09 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
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	126,561,906.50	50,132,195.42
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)	126,561,906.50	50,132,195.42
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2008-09 Report SEMA, 2008-09 Expenditures by LEA (LE-CY) worksheet	7,841.00	
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)	7,841.00	

**SELPA:** Long Beach Unified (DL)

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**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2009-10 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2008-09 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES TEST</b>			
1. Total special education expenditures	<u>142,170,330.24</u>		
2. Less: Expenditures paid from federal sources	<u>26,251,170.86</u>		
3. Expenditures paid from state and local sources	<u>115,919,159.38</u>	<u>126,561,906.50</u>	<u>(10,642,747.12)</u>
4. Special education unduplicated pupil count	<u>8,298</u>	<u>7,841</u>	
5. Per capita state and local expenditures (A3/A4)	<u>13,969.53</u>	<u>16,141.04</u>	<u>(2,171.51)</u>

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:

	<u>FY 2009-10</u>	<u>FY 2008-09</u>	<u>Difference</u>
a. Expenditures paid from local sources	<u>43,549,341.39</u>	<u>50,132,195.42</u>	<u>(6,582,854.03)</u>
b. Per capita local expenditures (B1a/A4)	<u>5,248.17</u>	<u>6,393.60</u>	<u>(1,145.43)</u>

**SELPA:** Long Beach Unified (DL)

	Base FY	
	<u>FY 2009-10</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	_____	_____
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:** Long Beach Unified (DL)

**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>10,642,747.12</u>	<u>6,582,854.03</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) <u>32,070,830.00</u>		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) <u>13,978,802.00</u>		
Increase in funding (if difference is positive) <u>18,092,028.00</u>		
50% of increase in funding <u>9,046,014.00</u>		
Enter portion used to reduce MOE (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)	<u>9,040,663.00</u>	<u>9,040,663.00</u>
Excess of prior year's expenditures after the 50% allowance or portion thereof (If no excess existed, zero)	<u>1,602,084.12</u>	<u>(2,457,808.97)</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:** Long Beach Unified (DL)

**TEST 3**

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

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

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

Calculation:

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

Connie Jensen-Prgm/Susan Ginder- Financial  
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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									8,298
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	5,299.00	721,981.00	1,046,957.00	555,926.00	2,874,644.00	14,505,413.00	23,966,727.00		43,676,947.00
2000-2999	Classified Salaries	669,915.00	0.00	0.00	114,837.00	2,154,153.00	12,030,507.00	4,666,747.00		19,636,159.00
3000-3999	Employee Benefits	319,446.00	221,617.00	257,979.00	208,960.00	1,841,278.00	11,825,711.00	10,669,604.00		25,344,595.00
4000-4999	Books and Supplies	63,817.00	8,602.00	14,376.00	23,590.00	11,754.00	131,111.00	0.00		253,250.00
5000-5999	Services and Other Operating Expenditures	314,610.00	5,608.00	0.00	716.00	14,171.00	16,560,540.00	2,050,390.00		18,946,035.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	21,101.00		21,101.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,373,087.00	957,808.00	1,319,312.00	904,029.00	6,896,000.00	55,053,282.00	41,374,569.00	0.00	107,878,087.00
7310	Transfers of Indirect Costs	230,487.00	0.00	0.00	19,707.00	307,313.00	2,126,121.00	1,310,371.00		3,993,999.00
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	230,487.00	0.00	0.00	19,707.00	307,313.00	2,126,121.00	1,310,371.00	0.00	3,993,999.00
	TOTAL COSTS	1,603,574.00	957,808.00	1,319,312.00	923,736.00	7,203,313.00	57,179,403.00	42,684,940.00	0.00	111,872,086.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	5,299.00	719,940.00	567,094.00	508,196.00	305,542.00	14,024,916.00	23,501,767.00		39,632,754.00
2000-2999	Classified Salaries	621,444.00	0.00	0.00	114,837.00	245,798.00	3,498,881.00	1,045,155.00		5,526,115.00
3000-3999	Employee Benefits	294,960.00	221,347.00	138,929.00	195,700.00	199,243.00	6,579,845.00	8,259,716.00		15,889,740.00
4000-4999	Books and Supplies	63,817.00	7,824.00	0.00	23,590.00	0.00	115,816.00	0.00		211,047.00
5000-5999	Services and Other Operating Expenditures	314,610.00	3,708.00	0.00	716.00	3,136.00	16,510,279.00	2,048,790.00		18,881,239.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	21,101.00		21,101.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,300,130.00	952,819.00	706,023.00	843,039.00	753,719.00	40,729,737.00	34,876,529.00	0.00	80,161,996.00
7310	Transfers of Indirect Costs	230,487.00	0.00	0.00	19,707.00	0.00	1,286,418.00	1,299,518.00		2,836,130.00
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	230,487.00	0.00	0.00	19,707.00	0.00	1,286,418.00	1,299,518.00	0.00	2,836,130.00
	TOTAL BEFORE OBJECT 8980	1,530,617.00	952,819.00	706,023.00	862,746.00	753,719.00	42,016,155.00	36,176,047.00	0.00	82,998,126.00
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)									13,696,741.00
	TOTAL COSTS									96,694,867.00

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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	162,127.00	0.00	115,504.00	0.00	0.00	0.00		277,631.00
2000-2999	Classified Salaries	0.00	0.00	0.00	49,258.00	0.00	78,868.00	80,383.00		208,509.00
3000-3999	Employee Benefits	0.00	57,297.00	0.00	55,422.00	0.00	45,460.00	45,460.00		203,639.00
4000-4999	Books and Supplies	0.00	0.00	0.00	22,132.00	0.00	0.00	0.00		22,132.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	514.00	0.00	0.00	0.00		514.00
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	0.00	219,424.00	0.00	242,830.00	0.00	124,328.00	125,843.00	0.00	712,425.00
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	0.00	219,424.00	0.00	242,830.00	0.00	124,328.00	125,843.00	0.00	712,425.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									14,690,446.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									13,696,741.00
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)									17,045,359.00
	TOTAL COSTS									46,144,971.00

\* 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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									8,298
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	5,839.52	584,053.09	1,033,885.98	508,282.72	2,946,793.45	15,642,985.64	25,120,633.39		45,842,473.79
2000-2999	Classified Salaries	830,570.23	377.11	0.00	118,580.13	1,907,780.77	12,849,637.82	4,823,051.80		20,529,997.86
3000-3999	Employee Benefits	363,717.52	160,888.85	258,782.51	207,988.18	1,705,730.24	11,245,008.91	10,038,093.29		23,980,209.50
4000-4999	Books and Supplies	60,488.55	131,940.67	250.23	26.76	9,372.81	178,065.75	2,348.79		382,493.56
5000-5999	Services and Other Operating Expenditures	215,987.77	12,616.90	5,990.96	1,692.33	2,549.33	22,446,736.26	1,981,470.43		24,667,043.98
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	15,477.51	8,455.39		23,932.90
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,476,603.59	889,876.62	1,298,909.68	836,570.12	6,572,226.60	62,377,911.89	41,974,053.09	0.00	115,426,151.59
7310	Transfers of Indirect Costs	268,404.26	0.00	0.00	20,680.65	322,936.26	1,923,647.89	1,410,017.97		3,945,687.03
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)	22,798,491.62								22,798,491.62
	Total Indirect Costs	268,404.26	0.00	0.00	20,680.65	322,936.26	1,923,647.89	1,410,017.97	0.00	3,945,687.03
	TOTAL COSTS	1,745,007.85	889,876.62	1,298,909.68	857,250.77	6,895,162.86	64,301,559.78	43,384,071.06	0.00	119,371,838.62
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	0.00	4,851.22	467,997.03	49,080.33	2,843,903.07	880,187.93	788,868.98		5,034,888.56
2000-2999	Classified Salaries	84,973.50	113.91	0.00	0.00	1,907,780.77	9,338,091.24	3,801,585.31		15,132,544.73
3000-3999	Employee Benefits	43,969.51	565.10	122,251.40	13,478.40	1,677,432.18	4,921,313.17	2,180,017.88		8,959,027.64
4000-4999	Books and Supplies	26,388.63	128,481.16	0.00	0.00	303.59	6,901.27	0.00		162,074.65
5000-5999	Services and Other Operating Expenditures	2,918.20	1,672.18	647.19	0.00	2,549.33	8,543,503.35	3,333.23		8,554,623.48
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	158,249.84	135,683.57	590,895.62	62,558.73	6,431,968.94	23,689,996.96	6,773,805.40	0.00	37,843,159.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	2,442.38	322,936.26	772,517.81	74,582.11		1,172,478.56
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	2,442.38	322,936.26	772,517.81	74,582.11	0.00	1,172,478.56
	TOTAL BEFORE OBJECT 8980	158,249.84	135,683.57	590,895.62	65,001.11	6,754,905.20	24,462,514.77	6,848,387.51	0.00	39,015,637.62
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)									12,764,466.76
	TOTAL COSTS									26,251,170.86

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	5,839.52	579,201.87	565,888.95	459,202.39	102,890.38	14,762,797.71	24,331,764.41		40,807,585.23
2000-2999	Classified Salaries	745,596.73	263.20	0.00	118,580.13	0.00	3,511,546.58	1,021,466.49		5,397,453.13
3000-3999	Employee Benefits	319,748.01	160,323.75	136,531.11	194,509.78	28,298.06	6,323,695.74	7,858,075.41		15,021,181.86
4000-4999	Books and Supplies	34,099.92	3,459.51	250.23	26.76	9,069.22	171,164.48	2,348.79		220,418.91
5000-5999	Services and Other Operating Expenditures	213,069.57	10,944.72	5,343.77	1,692.33	0.00	13,903,232.91	1,978,137.20		16,112,420.50
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	15,477.51	8,455.39		23,932.90
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,318,353.75	754,193.05	708,014.06	774,011.39	140,257.66	38,687,914.93	35,200,247.69	0.00	77,582,992.53
7310	Transfers of Indirect Costs	268,404.26	0.00	0.00	18,238.27	0.00	1,151,130.08	1,335,435.86		2,773,208.47
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)	22,798,491.62								22,798,491.62
	Total Indirect Costs	268,404.26	0.00	0.00	18,238.27	0.00	1,151,130.08	1,335,435.86	0.00	2,773,208.47
	TOTAL BEFORE OBJECT 8980	1,586,758.01	754,193.05	708,014.06	792,249.66	140,257.66	39,839,045.01	36,535,683.55	0.00	80,356,201.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									12,764,466.76
	TOTAL COSTS									93,120,667.76
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	167,011.74	0.00	105,845.31	0.00	0.00	0.00		272,857.05
2000-2999	Classified Salaries	0.00	0.00	0.00	45,098.18	0.00	79,353.11	79,352.45		203,803.74
3000-3999	Employee Benefits	0.00	47,001.56	0.00	54,347.45	0.00	38,232.95	37,058.61		176,640.57
4000-4999	Books and Supplies	752.89	0.00	0.00	26.76	3,704.02	26,703.70	28.51		31,215.88
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	752.89	214,013.30	0.00	205,317.70	3,704.02	144,289.76	116,439.57	0.00	684,517.24
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	752.89	214,013.30	0.00	205,317.70	3,704.02	144,289.76	116,439.57	0.00	684,517.24
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									14,720,779.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									12,764,466.76
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)									15,379,578.39
	TOTAL COSTS									43,549,341.39

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

**SELPA:** Long Beach Unified (DL)

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**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts FY 2010-11 (LB-B Worksheet)</b>	<b>Actual Expenditures FY 2009-10 (LE-B Worksheet)</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES TEST</b>			
1. Total special education expenditures	111,872,086.00	119,371,838.62	
2. Less: Expenditures paid from federal sources	15,177,219.00	26,251,170.86	
3. Expenditures paid from state and local sources	96,694,867.00	93,120,667.76	3,574,199.24
4. Special education unduplicated pupil count	8,298	8,298	
5. Per capita state and local expenditures (A3/A4)	11,652.79	11,222.06	430.73

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)

	<b>Budget FY 2010-11</b>	<b>Actual FY 2009-10</b>	<b>Difference</b>

**SELPA:** Long Beach Unified (DL)

	<b>Budget</b>	Base FY	<b>Difference</b>
	<b>FY 2010-11</b>		
<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:** Long Beach Unified (DL)

**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)	0.00	0.00

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:** Long Beach Unified (DL)

**TEST 3**

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

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

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

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

Calculation:

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

Connie Jensen- Prgm/Susan Ginder - Financial  
Contact Name

562-997-8304 / 562-997-8328  
Telephone Number

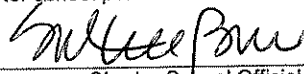
Asst Supt of Special Ed / Executive Dir. of Fiscal Services  
Title

CJense@lbschools.net/SGinder@lbschools.net  
E-mail Address

Charter Number: 1045

To the entity that approved the charter school:

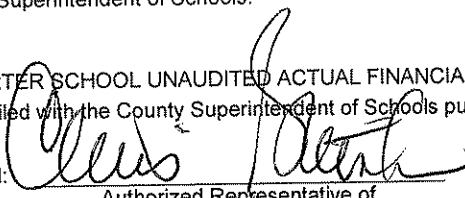
2009-10 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed:  Date: 8/31/2010  
Charter School Official  
(Original signature required)

Printed Name: Sabrina Bow Title: Executive Director  
Executive

To the County Superintendent of Schools:

2009-10 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed:  Date: 9/7/10  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed Name: Christopher Steinhauser Title: Superintendent

To the Superintendent of Public Instruction:

2009-10 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

James Suarez  
Name  
Special Project Services/Elementary Office  
Title  
(562) 997-8396  
Telephone  
jsuarez@lbschools.net  
E-mail Address

For Charter School:

Lisa Kalem  
Name  
Controller  
Title  
562 436 0689  
Telephone  
lisa@thenewcityschool.org  
E-mail Address

SACS2010ALL Financial Reporting Software - 2010.2.0  
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Unaudited Actuals  
2009-10 Unaudited Actuals  
Technical Review Checks

Colegio New City  
Long Beach Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

IC-BD-SUPT-NOT-ZERO - (W) - There are no Board and Superintendent costs reported in Form ICR, Part III, Line B7. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7) 0.00  
Explanation: We have no board or superintendent costs

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent 0.00  
(Form ICR, Part III, Line B7)

Other General Administration, less portion charged to restricted resources or specific goals 14,026.00  
(Form ICR, Part III, Line A1) Ratio is 0.00%

Explanation: No board or superintendent.

## EXPORT CHECKS

Checks Completed.



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	392,724.00	726,125.00	84.9%
2) Federal Revenue		8100-8299	226,522.00	44,279.25	-80.5%
3) Other State Revenue		8300-8599	74,825.00	91,836.44	22.7%
4) Other Local Revenue		8600-8799	126,312.00	22,281.00	-82.4%
5) TOTAL, REVENUES			820,383.00	884,521.69	7.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	386,680.00	333,899.00	-13.6%
2) Classified Salaries		2000-2999	64,247.00	95,200.00	48.2%
3) Employee Benefits		3000-3999	116,213.00	86,885.00	-25.2%
4) Books and Supplies		4000-4999	58,888.00	69,203.75	17.5%
5) Services and Other Operating Expenses		5000-5999	191,091.00	463,422.00	142.5%
6) Depreciation		6000-6999	2,170.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,094.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			820,383.00	1,048,609.75	27.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(164,088.06)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	163,895.00	New
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	163,895.00	New

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			0.00	(193.06)	New
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	65,394.08	93,031.05	42.3%
b) Audit Adjustments		9793	(10,459.96)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			54,934.12	93,031.05	69.4%
d) Other Restatements		9795	38,096.93	0.00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			93,031.05	93,031.05	0.0%
2) Ending Net Assets, June 30 (E + F1e)					
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	93,031.05	92,837.99	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
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	145,489.28		
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	86,000.00		
4) Due from Grantor Government		9290	166,031.44		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	7,250.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	10,734.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	10,692.47		
g) Accumulated Depreciation - Equipment		9445	(3,609.28)		
h) Work in Progress		9450	209,470.86		
10) TOTAL ASSETS			632,058.77		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	45,428.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	264,443.60		
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	229,156.02		
7) TOTAL LIABILITIES			539,027.62		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			93,031.15		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	346,208.00	611,107.50	76.5%
State Aid - Prior Years		8019	(9,652.00)	0.00	-100.0%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	115,017.50	New
Property Taxes Transfers		8097	56,168.00	0.00	-100.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>392,724.00</b>	<b>726,125.00</b>	<b>84.9%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	26,522.00	7,065.00	-73.4%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	200,000.00	37,214.25	-81.4%
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	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>226,522.00</b>	<b>44,279.25</b>	<b>-80.5%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%

Unaudited Actuals  
 Charter Schools Enterprise Fund  
 Expenses by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	45,121.00	49,876.00	10.5%
Child Nutrition Programs		8520	1,949.00	5,570.00	185.8%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,800.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	20,955.00	36,390.44	73.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>74,825.00</b>	<b>91,836.44</b>	<b>22.7%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	1,188.00	0.00	-100.0%
Food Service Sales		8634	2,402.00	0.00	-100.0%
All Other Sales		8639	1,010.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	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%
All Other Local Revenue		8699	6,005.00	22,281.00	271.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	115,707.00	0.00	-100.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>126,312.00</b>	<b>22,281.00</b>	<b>-82.4%</b>
<b>TOTAL, REVENUES</b>			<b>820,383.00</b>	<b>884,521.69</b>	<b>7.8%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	292,599.00	241,099.00	-17.6%
Certificated Pupil Support Salaries		1200	0.00	3,500.00	New
Certificated Supervisors' and Administrators' Salaries		1300	94,081.00	89,300.00	-5.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>386,680.00</b>	<b>333,899.00</b>	<b>-13.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	4,354.00	0.00	-100.0%
Classified Support Salaries		2200	29,221.00	29,200.00	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	30,672.00	35,000.00	14.1%
Clerical, Technical and Office Salaries		2400	0.00	31,000.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>64,247.00</b>	<b>95,200.00</b>	<b>48.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	54,893.00	27,258.00	-50.3%
PERS		3201-3202	6,508.00	6,409.00	-1.5%
OASDI/Medicare/Alternative		3301-3302	12,025.00	9,292.00	-22.7%
Health and Welfare Benefits		3401-3402	31,692.00	36,990.00	16.7%
Unemployment Insurance		3501-3502	966.00	6,169.00	538.6%
Workers' Compensation		3601-3602	10,129.00	767.00	-92.4%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>116,213.00</b>	<b>86,885.00</b>	<b>-25.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	17,942.00	15,193.75	-15.3%
Books and Other Reference Materials		4200	779.00	0.00	-100.0%
Materials and Supplies		4300	357.00	11,000.00	2981.2%
Noncapitalized Equipment		4400	8,937.00	20,000.00	123.8%
Food		4700	30,873.00	23,010.00	-25.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>58,888.00</b>	<b>69,203.75</b>	<b>17.5%</b>



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	4,472.00	5,000.00	11.8%
Insurance		5400-5450	4,744.00	52,789.00	1012.8%
Operations and Housekeeping Services		5500	6,762.00	50,000.00	639.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,773.00	144,000.00	22.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	44,456.00	211,633.00	376.1%
Communications		5900	12,884.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>191,091.00</b>	<b>463,422.00</b>	<b>142.5%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	2,170.00	0.00	-100.0%
<b>TOTAL, DEPRECIATION</b>			<b>2,170.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
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%
Other Transfers Out					
All Other Transfers		7281-7283	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	1,094.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,094.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			820,383.00	1,048,609.75	27.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	163,895.00	New
<b>(c) TOTAL, SOURCES</b>			0.00	163,895.00	New
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	163,895.00	New

Unaudited Actuals  
 Charter Schools Enterprise Fund  
 Expenses by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	392,724.00	726,125.00	84.9%
2) Federal Revenue		8100-8299	226,522.00	44,279.25	-80.5%
3) Other State Revenue		8300-8599	74,825.00	91,836.44	22.7%
4) Other Local Revenue		8600-8799	126,312.00	22,281.00	-82.4%
5) TOTAL, REVENUES			820,383.00	884,521.69	7.8%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		369,508.00	328,405.75	-11.1%
2) Instruction - Related Services	2000-2999		128,653.00	195,207.00	51.7%
3) Pupil Services	3000-3999		40,405.00	33,666.00	-16.7%
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		150,571.10	57,789.00	-61.6%
8) Plant Services	8000-8999		130,151.90	433,542.00	233.1%
9) Other Outgo	9000-9999	Except 7600-7699	1,094.00	0.00	-100.0%
10) TOTAL, EXPENSES			820,383.00	1,048,609.75	27.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	(164,088.06)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	163,895.00	New
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	163,895.00	New

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			0.00	(193.06)	New
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	65,394.08	93,031.05	42.3%
b) Audit Adjustments		9793	(10,459.96)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			54,934.12	93,031.05	69.4%
d) Other Restatements		9795	38,096.93	0.00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			93,031.05	93,031.05	0.0%
2) Ending Net Assets, June 30 (E + F1e)			93,031.05	92,837.99	-0.2%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	93,031.05		
d) Unappropriated Amount		9790		92,837.99	

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

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
<b>ELEMENTARY</b>						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
<b>HIGH SCHOOL</b>						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	0.00	0.00	0.00	0.00	0.00	0.00
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
<b>CLASSES FOR ADULTS</b>						
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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
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)*						
<b>CHARTER SCHOOLS</b>						
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)				90.00	90.00	90.00
b. All Other Block Grant Funded Charters	66.35	66.53	66.35			
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	66.35	66.53	66.35	90.00	90.00	90.00
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
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress		268,220.00	268,220.00		58,749.00	209,471.00
Total capital assets not being depreciated	0.00	268,220.00	268,220.00	0.00	58,749.00	209,471.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings		10,723.76	10,723.76			10,723.76
Equipment		1,930.94	1,930.94	8,761.53		10,692.47
Total capital assets being depreciated	0.00	12,654.70	12,654.70	8,761.53	0.00	21,416.23
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings		(73.35)	(73.35)	73.35		0.00
Equipment		(1,366.18)	(1,366.18)	(2,243.10)		(3,609.28)
Total accumulated depreciation	0.00	(1,439.53)	(1,439.53)	(2,169.75)	0.00	(3,609.28)
Total capital assets being depreciated, net	0.00	11,215.17	11,215.17	6,591.78	0.00	17,806.95
Governmental activity capital assets, net	0.00	279,435.17	279,435.17	6,591.78	58,749.00	227,277.95
<b>Business-Type Activities:</b>						
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	0.00	0.00
Capital assets being depreciated:						
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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
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	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Business-Type Activities:</b>							
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	229,156.02		229,156.02	
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	229,156.02	0.00	229,156.02	0.00

**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) 94,081.00
- 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) 473,059.00

**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) 19.89%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	14,026.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
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)	25,455.60
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)	39,481.60
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	39,481.60

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	369,508.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	128,653.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	40,405.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	0.00
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)	136,545.10
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)	0.00
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)	102,526.30
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)	0.00
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)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
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)	777,637.40

**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) 5.08%

**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](http://www.cde.ca.gov/fg/ac/ic))  
 (Line A10 divided by Line B18) 5.08%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>39,481.60</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) 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 (0%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>0.00</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>0.00</u>

Approved indirect cost rate: 0.00%  
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	6,800.00		0.00	6,800.00
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)		6,800.00	0.00	0.00	6,800.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	6,800.00			6,800.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
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)		6,800.00	0.00	0.00	6,800.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

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	820,383.00
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	228,471.10
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,170.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,094.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
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	0.00
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)				3,264.00
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)				588,647.90
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				588,647.90



<b>Section II - Expenditures Per ADA</b>		<b>2009-10 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form ADC, Annual ADA column, lines 3, 6, and 26)		66.53
B. Supplemental Instructional Hours converted to ADA (Form ADC, 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)		66.53
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		66.53
F. Expenditures per ADA (Line I.G divided by Line II.E)		\$8,847.86
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	166,982.92	5,978.62
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)	166,982.92	5,978.62
B. Required effort (Line A.2 times 90%)	150,284.63	5,380.76
C. Current year expenditures (Line I.G and Line II.F)	588,647.90	8,847.86
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2011-12 may be reduced by the lower of the two percentages)	0.00%	0.00%

<b>Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement                      (If both amounts in Line D of Section III are positive)</b>				
<b>SFSF Expenditures (Resource 3200)</b>	<b>Funds 01, 09, and 62</b>			<b>2009-10 Expenditures</b>
	<b>Goals</b>	<b>Functions</b>	<b>Objects</b>	
A. SFSF Expenditures available to apply to deficiency:				
1. All Resource 3200 Expenditures	All	All	1000-7999	0.00
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	0.00
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)				0.00
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total SFSF expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

<b>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)</b>		
<b>Aggregate Expenditures/ Per ADA Expenditures</b>	<b>Total</b>	<b>Per ADA</b>
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	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)	588,647.90	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,847.86
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
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)	0.00%	0.00%

<b>SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)</b>		
<b>Charter School Name</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
Total charter school adjustments	0.00	0.00
<b>SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

Charter Number: 0058

To the entity that approved the charter school:

2009-10 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: Daphne Ching-Jackson Date: 9/1/2010  
Charter School Official  
(Original signature required)

Printed Name: Daphne Ching-Jackson Title: Executive Director

To the County Superintendent of Schools:

2009-10 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: Chris Steinhauser Date: 9/7/10  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed Name: Chris Steinhauser Title: Superintendent

To the Superintendent of Public Instruction:

2009-10 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Chris Steinhauser  
Name  
Superintendent  
Title  
(562) - 997-8242  
Telephone  
csteinhauser@lbschools.net  
E-mail Address

For Charter School:

Daphne Ching-Jackson  
Name  
Executive Director  
Title  
(562)-435-7181  
Telephone  
dchingjackson@lbschools.net  
E-mail Address

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Unaudited Actuals  
2009-10 Unaudited Actuals  
Technical Review Checks

Constellation Community Charter Middle  
Long Beach Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	640,825.55	781,452.00	21.9%
2) Federal Revenue		8100-8299	115,469.08	182,626.00	58.2%
3) Other State Revenue		8300-8599	204,099.55	208,030.00	1.9%
4) Other Local Revenue		8600-8799	30,387.21	116,947.00	284.9%
5) TOTAL REVENUES			990,781.39	1,289,055.00	30.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	392,621.42	387,140.00	-1.4%
2) Classified Salaries		2000-2999	169,433.69	165,597.00	-2.3%
3) Employee Benefits		3000-3999	144,306.98	154,762.00	7.2%
4) Books and Supplies		4000-4999	130,927.66	128,913.00	-1.5%
5) Services and Other Operating Expenses		5000-5999	432,122.41	432,817.00	0.2%
6) Depreciation		6000-6999	0.00	798.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	787,620.54	8,945.00	-98.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			2,057,032.70	1,278,972.00	-37.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,066,251.31)	10,083.00	-100.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(1,066,251.31)	10,083.00	-100.9%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,344,426.00	215,274.69	-84.0%
b) Audit Adjustments		9793	(62,900.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,281,526.00	215,274.69	-83.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,281,526.00	215,274.69	-83.2%
2) Ending Net Assets, June 30 (E + F1e)					
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	24,674.94	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					
d) Unappropriated Amount		9790	190,599.75	225,357.69	



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
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	92,919.81		
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	142,932.97		
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	24,674.94		
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	2,130.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	11,706.93		
g) Accumulated Depreciation - Equipment		9445	(2,482.21)		
h) Work in Progress		9450	0.00		
10) TOTAL ASSETS			271,882.44		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	56,602.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
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			56,602.11		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			215,280.33		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	535,593.00	636,530.00	18.8%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	105,232.55	144,922.00	37.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>640,825.55</b>	<b>781,452.00</b>	<b>21.9%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	46,869.08	68,093.00	45.3%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	68,600.00	0.00	-100.0%
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	0.00	114,533.00	New
<b>TOTAL, FEDERAL REVENUE</b>			<b>115,469.08</b>	<b>182,626.00</b>	<b>58.2%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	4,662.67	7,793.00	67.1%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	10,002.88	19,373.00	93.7%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	189,434.00	180,864.00	-4.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>204,099.55</b>	<b>208,030.00</b>	<b>1.9%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	6,393.46	6,069.00	-5.1%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	242.00	New
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%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	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%
All Other Local Revenue		8699	23,993.75	110,636.00	361.1%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>30,387.21</b>	<b>116,947.00</b>	<b>284.9%</b>
<b>TOTAL, REVENUES</b>			<b>990,781.39</b>	<b>1,289,055.00</b>	<b>30.1%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	392,621.42	387,140.00	-1.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>392,621.42</b>	<b>387,140.00</b>	<b>-1.4%</b>
<b>CLASSIFIED SALARIES</b>					
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	81,123.71	85,064.00	4.9%
Clerical, Technical and Office Salaries		2400	88,309.98	80,533.00	-8.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>169,433.69</b>	<b>165,597.00</b>	<b>-2.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	32,714.87	31,939.00	-2.4%
PERS		3201-3202	14,240.97	17,730.00	24.5%
OASDI/Medicare/Alternative		3301-3302	18,054.32	18,282.00	1.3%
Health and Welfare Benefits		3401-3402	63,371.19	71,116.00	12.2%
Unemployment Insurance		3501-3502	1,989.03	1,658.00	-16.6%
Workers' Compensation		3601-3602	13,710.44	13,818.00	0.8%
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	226.16	219.00	-3.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>144,306.98</b>	<b>154,762.00</b>	<b>7.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	18,972.60	20,000.00	5.4%
Books and Other Reference Materials		4200	2,124.38	5,884.00	177.0%
Materials and Supplies		4300	21,262.30	13,744.00	-35.4%
Noncapitalized Equipment		4400	23,662.55	3,000.00	-87.3%
Food		4700	64,905.83	86,285.00	32.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>130,927.66</b>	<b>128,913.00</b>	<b>-1.5%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,031.00	5,282.00	31.0%
Dues and Memberships		5300	3,844.17	4,672.00	21.5%
Insurance		5400-5450	10,894.18	11,878.00	9.0%
Operations and Housekeeping Services		5500	23,117.80	23,603.00	2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	192,984.52	206,917.00	7.2%
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	186,181.72	169,606.00	-8.9%
Communications		5900	11,069.02	10,859.00	-1.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>432,122.41</b>	<b>432,817.00</b>	<b>0.2%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	798.00	New
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>798.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
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%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	787,620.54	8,945.00	-98.9%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>787,620.54</b>	<b>8,945.00</b>	<b>-98.9%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			2,057,032.70	1,278,972.00	-37.8%



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	640,825.55	781,452.00	21.9%
2) Federal Revenue		8100-8299	115,469.08	182,626.00	58.2%
3) Other State Revenue		8300-8599	204,099.55	208,030.00	1.9%
4) Other Local Revenue		8600-8799	30,387.21	116,947.00	284.9%
5) TOTAL REVENUES			990,781.39	1,289,055.00	30.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		600,319.15	597,134.00	-0.5%
2) Instruction - Related Services	2000-2999		171,257.56	175,623.00	2.5%
3) Pupil Services	3000-3999		64,905.83	86,285.00	32.9%
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		29,337.11	0.00	-100.0%
8) Plant Services	8000-8999		403,592.51	410,985.00	1.8%
9) Other Outgo	9000-9999	Except 7600-7699	787,620.54	8,945.00	-98.9%
10) TOTAL EXPENSES			2,057,032.70	1,278,972.00	-37.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,066,251.31)	10,083.00	-100.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(1,066,251.31)	10,083.00	-100.9%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,344,426.00	215,274.69	-84.0%
b) Audit Adjustments		9793	(62,900.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,281,526.00	215,274.69	-83.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,281,526.00	215,274.69	-83.2%
2) Ending Net Assets, June 30 (E + F1e)			215,274.69	225,357.69	4.7%
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	24,674.94	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	190,599.75		
d) Unappropriated Amount		9790		225,357.69	

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

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
<b>ELEMENTARY</b>						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
<b>HIGH SCHOOL</b>						
4. General Education						
a. Grades Nine through Twelve	0.00					
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	0.00	0.00	0.00	0.00	0.00	0.00
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
<b>CLASSES FOR ADULTS</b>						
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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
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)*						
<b>CHARTER SCHOOLS</b>						
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	125.03	0.00				
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	125.03	0.00	0.00	0.00	0.00	0.00
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	Amounts Due Within One Year
<b>Governmental Activities:</b>							
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	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Business-Type Activities:</b>							
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	780,000.00		780,000.00		780,000.00	0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	780,000.00	0.00	780,000.00	0.00	780,000.00	0.00	0.00

**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) 24,337.11
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) 682,024.98

**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) 3.57%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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



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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	24,337.11
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
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)	14,408.25
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)	38,745.36
9. Carry-Forward Adjustment (Part IV, Line F)	32,715.09
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	71,460.45

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	600,319.15
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	171,257.56
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	64,905.83
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	5,000.00
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)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
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)	389,184.26
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)	0.00
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)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
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)	1,230,666.80

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
 (Line A8 divided by Line B18) 3.15%

**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/](http://www.cde.ca.gov/fg/ac/ic/))  
 (Line A10 divided by Line B18) 5.81%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>38,745.36</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0.49%) times Part III, Line B18); zero if negative	<u>32,715.09</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0.49%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>32,715.09</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>32,715.09</u>

Approved indirect cost rate: 0.49%  
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	0.00		10,002.88	10,002.88
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)		0.00	0.00	10,002.88	10,002.88
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		10,002.88	10,002.88
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
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)		0.00	0.00	10,002.88	10,002.88
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

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	2,057,032.70
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	120,131.75
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	787,620.54
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
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	0.00
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)				787,620.54
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)				1,149,280.41
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				1,149,280.41

		2009-10 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form ADC, Annual ADA column, lines 3, 6, and 26)		0.00
B. Supplemental Instructional Hours converted to ADA (Form ADC, 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)		0.00
D. Charter school ADA adjustments (From Section V)		125.03
E. Adjusted total ADA (Lines C plus D)		125.03
F. Expenditures per ADA (Line I.G divided by Line II.E)		\$9,192.04
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	1,167,590.00	7,742.13
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)	1,167,590.00	7,742.13
B. Required effort (Line A.2 times 90%)	1,050,831.00	6,967.92
C. Current year expenditures (Line I.G and Line II.F)	1,149,280.41	9,192.04
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2011-12 may be reduced by the lower of the two percentages)	0.00%	0.00%

<b>Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)</b>				
<b>SFSF Expenditures (Resource 3200)</b>	<b>Funds 01, 09, and 62</b>			<b>2009-10 Expenditures</b>
	<b>Goals</b>	<b>Functions</b>	<b>Objects</b>	
A. SFSF Expenditures available to apply to deficiency:				
1. All Resource 3200 Expenditures	All	All	1000-7999	0.00
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	0.00
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)				0.00
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)				0.00

<b>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)</b>		
<b>Aggregate Expenditures/ Per ADA Expenditures</b>	<b>Total</b>	<b>Per ADA</b>
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	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)	1,149,280.41	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		9,192.04
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
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)	0.00%	0.00%

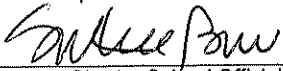


<b>SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)</b>		
<b>Charter School Name</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
Constellation Community Middle School	0.00	125.03
	0.00	
Total charter school adjustments	0.00	125.03
<b>SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

Charter Number: 0291

To the entity that approved the charter school:

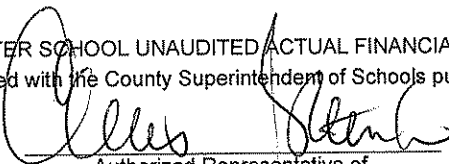
2009-10 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed:  Date: 8/31/2010  
Charter School Official  
(Original signature required)

Printed Name: Sabrina Bow Title: Executive Director

To the County Superintendent of Schools:

2009-10 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed:  Date: 9/7/10  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed Name: Christopher Steinhauser Title: Superintendent

To the Superintendent of Public Instruction:

2009-10 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

James Suarez  
Name  
Special Project Services/Elementary Office  
Title  
562) 997-8396  
Telephone  
jsuarez@lbschools.net  
E-mail Address

For Charter School:

Lisa Kalem  
Name  
Controller  
Title  
562 599 7405  
Telephone  
lisa@thenewcityschool.org  
E-mail Address

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Unaudited Actuals  
2009-10 Unaudited Actuals  
Technical Review Checks

New City  
Long Beach Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

#### SUPPLEMENTAL CHECKS

IC-BD-SUPT-NOT-ZERO - (W) - There are no Board and Superintendent costs reported in Form ICR, Part III, Line B7. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7) 0.00  
Explanation: No paid board or superintendent

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent 0.00  
(Form ICR, Part III, Line B7)

Other General Administration, less portion charged to restricted resources or specific goals 422,778.89  
(Form ICR, Part III, Line A1) Ratio is 0.00%

Explanation: No paid board or superintendent

### EXPORT CHECKS

Checks Completed.

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	2,498,226.00	2,681,856.81	7.4%
2) Federal Revenue		8100-8299	420,054.00	409,021.47	-2.6%
3) Other State Revenue		8300-8599	1,356,529.00	1,249,289.30	-7.9%
4) Other Local Revenue		8600-8799	52,209.00	227,700.00	336.1%
5) TOTAL, REVENUES			4,327,018.00	4,567,867.58	5.6%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	1,521,032.00	1,610,420.50	5.9%
2) Classified Salaries		2000-2999	205,348.00	412,603.11	100.9%
3) Employee Benefits		3000-3999	383,144.00	419,373.00	9.5%
4) Books and Supplies		4000-4999	261,131.00	180,250.00	-31.0%
5) Services and Other Operating Expenses		5000-5999	1,272,495.89	794,531.87	-37.6%
6) Depreciation		6000-6999	175,178.00	333,333.00	90.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	340,021.00	638,074.71	87.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,158,349.89	4,388,586.19	5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			168,668.11	179,281.39	6.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			168,668.11	179,281.39	6.3%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	785,836.75	889,677.11	13.2%
b) Audit Adjustments		9793	126,032.67	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			911,869.42	889,677.11	-2.4%
d) Other Restatements		9795	(190,860.42)	0.00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			721,009.00	889,677.11	23.4%
2) Ending Net Assets, June 30 (E + F1e)			889,677.11	1,068,958.50	20.2%
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	1,600.00	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			888,077.11		
d) Unappropriated Amount				1,068,958.50	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
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	21,683.41		
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	558,991.26		
4) Due from Grantor Government		9290	523,735.32		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,600.00		
8) Other Current Assets		9340	19,719.00		
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	2,325,104.81		
e) Accumulated Depreciation - Buildings		9435	(797,892.20)		
f) Equipment		9440	375,866.71		
g) Accumulated Depreciation - Equipment		9445	(289,649.39)		
h) Work in Progress		9450	165,424.30		
10) TOTAL, ASSETS			2,904,583.22		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	158,508.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	655,000.00		
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	1,201,397.69		
7) TOTAL LIABILITIES			2,014,906.31		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			889,676.91		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	2,008,037.00	2,171,749.60	8.2%
State Aid - Prior Years		8019	48,886.00	0.00	-100.0%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	441,303.00	510,107.21	15.6%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>2,498,226.00</b>	<b>2,681,856.81</b>	<b>7.4%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	160,653.00	149,708.00	-6.8%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	236,956.00	237,143.47	0.1%
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	22,445.00	22,170.00	-1.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>420,054.00</b>	<b>409,021.47</b>	<b>-2.6%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%



Unaudited Actuals  
 Charter Schools Enterprise Fund  
 Expenses by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	218,099.00	New
All Other State Apportionments - Prior Years		8319	0.00	(301.00)	New
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	321,064.00	381,543.75	18.8%
Child Nutrition Programs		8520	12,417.00	12,679.00	2.1%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	72,780.00	40,000.00	-45.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	950,268.00	597,268.55	-37.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,356,529.00</b>	<b>1,249,289.30</b>	<b>-7.9%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	17,700.00	New
Sale of Publications		8632	1,939.00	0.00	-100.0%
Food Service Sales		8634	8,028.00	0.00	-100.0%
All Other Sales		8639	8,653.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	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%
All Other Local Revenue		8699	33,589.00	210,000.00	525.2%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>52,209.00</b>	<b>227,700.00</b>	<b>336.1%</b>
<b>TOTAL, REVENUES</b>			<b>4,327,018.00</b>	<b>4,567,867.58</b>	<b>5.6%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,310,593.00	1,610,420.50	22.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	210,439.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,521,032.00</b>	<b>1,610,420.50</b>	<b>5.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	70,120.00	412,603.11	488.4%
Classified Support Salaries		2200	64,141.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	71,087.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>205,348.00</b>	<b>412,603.11</b>	<b>100.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	160,899.00	419,373.00	160.6%
PERS		3201-3202	34,954.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	33,742.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	109,958.00	0.00	-100.0%
Unemployment Insurance		3501-3502	3,769.00	0.00	-100.0%
Workers' Compensation		3601-3602	39,822.00	0.00	-100.0%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>383,144.00</b>	<b>419,373.00</b>	<b>9.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	2,604.00	180,250.00	6822.0%
Books and Other Reference Materials		4200	7,806.00	0.00	-100.0%
Materials and Supplies		4300	56,746.00	0.00	-100.0%
Noncapitalized Equipment		4400	109.00	0.00	-100.0%
Food		4700	193,866.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>261,131.00</b>	<b>180,250.00</b>	<b>-31.0%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	184,000.00	New
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	4,668.00	0.00	-100.0%
Insurance		5400-5450	19,286.00	0.00	-100.0%
Operations and Housekeeping Services		5500	69,322.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	470,761.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	686,952.89	610,531.87	-11.1%
Communications		5900	21,506.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,272,495.89</b>	<b>794,531.87</b>	<b>-37.6%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	175,178.00	333,333.00	90.3%
<b>TOTAL, DEPRECIATION</b>			<b>175,178.00</b>	<b>333,333.00</b>	<b>90.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
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%
Other Transfers Out					
All Other Transfers		7281-7283	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	340,021.00	638,074.71	87.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>340,021.00</b>	<b>638,074.71</b>	<b>87.7%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			4,158,349.89	4,388,586.19	5.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	2,498,226.00	2,681,856.81	7.4%
2) Federal Revenue		8100-8299	420,054.00	409,021.47	-2.6%
3) Other State Revenue		8300-8599	1,356,529.00	1,249,289.30	-7.9%
4) Other Local Revenue		8600-8799	52,209.00	227,700.00	336.1%
5) TOTAL REVENUES			4,327,018.00	4,567,867.58	5.6%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,765,788.00	3,417,178.48	93.5%
2) Instruction - Related Services	2000-2999		430,861.00	0.00	-100.0%
3) Pupil Services	3000-3999		213,252.00	0.00	-100.0%
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		564,742.89	0.00	-100.0%
8) Plant Services	8000-8999		843,685.00	333,333.00	-60.5%
9) Other Outgo	9000-9999	Except 7600-7699	340,021.00	638,074.71	87.7%
10) TOTAL EXPENSES			4,158,349.89	4,388,586.19	5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			168,668.11	179,281.39	6.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			168,668.11	179,281.39	6.3%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	785,836.75	889,677.11	13.2%
b) Audit Adjustments		9793	126,032.67	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			911,869.42	889,677.11	-2.4%
d) Other Restatements		9795	(190,860.42)	0.00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			721,009.00	889,677.11	23.4%
2) Ending Net Assets, June 30 (E + F1e)			889,677.11	1,068,958.50	20.2%
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	1,600.00	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	888,077.11		
d) Unappropriated Amount		9790		1,068,958.50	



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

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
<b>ELEMENTARY</b>						
1. General Education						
a. Kindergarten	95.47	93.88				
b. Grades One through Three	224.81	221.20				
c. Grades Four through Six	114.98	113.66				
d. Grades Seven and Eight	61.21	59.75				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	496.47	488.49	0.00	0.00	0.00	0.00
<b>HIGH SCHOOL</b>						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	496.47	488.49	0.00	0.00	0.00	0.00
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
<b>CLASSES FOR ADULTS</b>						
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)	496.47	488.49	0.00	0.00	0.00	0.00
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
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)*						
<b>CHARTER SCHOOLS</b>						
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						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

\*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	Amounts Due Within One Year
<b>Governmental Activities:</b>							
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	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Business-Type Activities:</b>							
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	1,632,909.96		1,632,909.96		431,512.27	1,201,397.69	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	1,632,909.96	0.00	1,632,909.96	0.00	431,512.27	1,201,397.69	0.00

**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) 20,000.00
- 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. 0.00
  - 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.

none

**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) 2,089,524.00

**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) 0.96%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 152,933.00

**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)	422,778.89
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	24,514.00
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
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)	6,187.27
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)	230.40
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)	152,933.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	300,777.56
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	300,777.56

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,765,788.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	430,861.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	213,252.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	0.00
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)	117,450.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
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)	638,319.73
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)	23,769.60
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)	152,933.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
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)	3,342,373.33

**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) 9.00%

**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](http://www.cde.ca.gov/fg/ac/ic))  
 (Line A10 divided by Line B18) 9.00%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>300,777.56</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) 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 (0%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>0.00</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>0.00</u>

Approved indirect cost rate: 0.00%  
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	72,780.00		0.00	72,780.00
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)		72,780.00	0.00	0.00	72,780.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	72,780.00			72,780.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
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 )		72,780.00	0.00	0.00	72,780.00
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

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	4,158,349.89
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	440,499.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	175,178.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	340,021.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
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	0.00
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)				515,199.00
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)				3,202,651.89
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				3,202,651.89

<b>Section II - Expenditures Per ADA</b>		<b>2009-10 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form ADC, Annual ADA column, lines 3, 6, and 26)		488.49
B. Supplemental Instructional Hours converted to ADA (Form ADC, 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)		488.49
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		488.49
F. Expenditures per ADA (Line I.G divided by Line II.E)		\$6,556.23
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	3,076,303.18	7,052.67
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)	3,076,303.18	7,052.67
B. Required effort (Line A.2 times 90%)	2,768,672.86	6,347.40
C. Current year expenditures (Line I.G and Line II.F)	3,202,651.89	6,556.23
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2011-12 may be reduced by the lower of the two percentages)	0.00%	0.00%

<b>Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement</b> (If both amounts in Line D of Section III are positive)				
<b>SFSF Expenditures (Resource 3200)</b>	<b>Funds 01, 09, and 62</b>			<b>2009-10 Expenditures</b>
	<b>Goals</b>	<b>Functions</b>	<b>Objects</b>	
A. SFSF Expenditures available to apply to deficiency:				
1. All Resource 3200 Expenditures	All	All	1000-7999	0.00
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	0.00
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)				0.00
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total SFSF expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

<b>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)</b>		
<b>Aggregate Expenditures/ Per ADA Expenditures</b>	<b>Total</b>	<b>Per ADA</b>
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	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)	3,202,651.89	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		6,556.23
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
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)	0.00%	0.00%

<b>SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)</b>		
<b>Charter School Name</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
Total charter school adjustments	0.00	0.00
<b>SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

Charter Number: 20933

To the entity that approved the charter school:

2009-10 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: [Signature]  
Charter School Official  
(Original signature required)

Date: 9.3.10

Printed Name: Alexandra Torres-Galancid

Title: Executive Director

To the County Superintendent of Schools:

2009-10 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: [Signature]  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: 9/7/10

Printed Name: Christopher Steinhauser

Title: Superintendent

To the Superintendent of Public Instruction:

2009-10 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

James Suarez  
Name

Special Projects Assistant Director  
Title

562.997.8396  
Telephone

jsuarez@lbschools.net  
E-mail Address

For Charter School:

Alexandra Torres-Galancid  
Name

Executive Director  
Title

213.749.3970 Ext. 1002  
Telephone

ATGalancid@winterwomen.org  
E-mail Address

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Unaudited Actuals  
2009-10 Unaudited Actuals  
Technical Review Checks

Rosie the Riveter Charter High  
Long Beach Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

IC-PCT - (W) - The straight percentage of indirect costs (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate. EXCEPTION

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 0.06%

IC-BD-SUPT-NOT-ZERO - (W) - There are no Board and Superintendent costs reported in Form ICR, Part III, Line B7. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7) 0.00

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent  
(Form ICR, Part III, Line B7) 0.00

Other General Administration, less portion charged to restricted



resources or specific goals  
 (Form ICR, Part III, Line A1)

181.11  
 Ratio is 0.00%

DEBT-ACTIVITY - (0) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: EXCEPTION

<u>Long-Term Liability Type</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>
DEBT.BTYPE.COMP.ABS.9665	2,309.00	2,309.00
DEBT.BTYPE.CAP.LEASES.9667	8,780.00	8,780.00
DEBT.BTYPE.OTH.DEBT.9669	193,295.00	193,295.00

## EXPORT CHECKS

Checks Completed.

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	237,610.13	0.00	-100.0%
2) Federal Revenue		8100-8299	17,315.00	0.00	-100.0%
3) Other State Revenue		8300-8599	52,740.92	0.00	-100.0%
4) Other Local Revenue		8600-8799	132,845.00	0.00	-100.0%
5) TOTAL REVENUES			440,511.05	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	172,608.71	0.00	-100.0%
2) Classified Salaries		2000-2999	69,696.56	0.00	-100.0%
3) Employee Benefits		3000-3999	29,990.95	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	63,470.63	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,046.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			344,812.85	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			95,698.20	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	82,696.00	0.00	-100.0%
b) Uses		7630-7699	124,984.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(42,288.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			53,410.20	0.00	-100.0%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	15,816.00	176,794.86	1017.8%
b) Audit Adjustments		9793	11,259.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			27,075.00	176,794.86	553.0%
d) Other Restatements		9795	96,309.66	0.00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			123,384.66	176,794.86	43.3%
2) Ending Net Assets, June 30 (E + F1e)			176,794.86	176,794.86	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			176,794.86		
d) Unappropriated Amount				176,794.86	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	56,663.57		
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	26,874.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	93,284.00		
e) Accumulated Depreciation - Buildings		9435	(4,373.00)		
f) Equipment		9440	28,999.00		
g) Accumulated Depreciation - Equipment		9445	(14,792.00)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			186,656.55		

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
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	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Business-Type Activities:</b>							
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	8,780.00		8,780.00			8,780.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	193,295.00		193,295.00			193,295.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	2,309.00		2,309.00			2,309.00	
Business-type activities long-term liabilities	204,384.00	0.00	204,384.00	0.00	0.00	204,384.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>H. LIABILITIES</b>					
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	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	2,707.69		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	7,154.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			9,861.69		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			176,794.86		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	194,604.00	0.00	-100.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	43,006.13	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>237,610.13</b>	<b>0.00</b>	<b>-100.0%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	8,659.00	0.00	-100.0%
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	8,656.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>17,315.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Year Round School Incentive		8425	11,234.00	0.00	-100.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,128.92	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	34,378.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>52,740.92</b>	<b>0.00</b>	<b>-100.0%</b>



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	980.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	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%
All Other Local Revenue		8699	131,865.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>132,845.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL REVENUES</b>			<b>440,511.05</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	161,127.25	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,481.46	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>172,608.71</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CLASSIFIED SALARIES</b>					
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	30,523.56	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	39,173.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>69,696.56</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	13,293.00	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,811.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	6,173.34	0.00	-100.0%
Unemployment Insurance		3501-3502	2,532.50	0.00	-100.0%
Workers' Compensation		3601-3602	25.61	0.00	-100.0%
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	155.50	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>29,990.95</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	60.00	0.00	-100.0%
Dues and Memberships		5300	1,645.00	0.00	-100.0%
Insurance		5400-5450	8,743.29	0.00	-100.0%
Operations and Housekeeping Services		5500	22,000.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,356.87	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	27,383.47	0.00	-100.0%
Communications		5900	2,282.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>63,470.63</b>	<b>0.00</b>	<b>-100.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
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%
Other Transfers Out					
All Other Transfers		7281-7283	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	9,046.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>9,046.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			344,812.85	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	82,696.00	0.00	-100.0%
(c) TOTAL, SOURCES			82,696.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	124,984.00	0.00	-100.0%
(d) TOTAL, USES			124,984.00	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(42,288.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	237,610.13	0.00	-100.0%
2) Federal Revenue		8100-8299	17,315.00	0.00	-100.0%
3) Other State Revenue		8300-8599	52,740.92	0.00	-100.0%
4) Other Local Revenue		8600-8799	132,845.00	0.00	-100.0%
5) TOTAL REVENUES			440,511.05	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		192,293.96	0.00	-100.0%
2) Instruction - Related Services	2000-2999		112,548.49	0.00	-100.0%
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		181.11	0.00	-100.0%
8) Plant Services	8000-8999		22,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	17,789.29	0.00	-100.0%
10) TOTAL EXPENSES			344,812.85	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			95,698.20	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	82,696.00	0.00	-100.0%
b) Uses		7630-7699	124,984.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(42,288.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			53,410.20	0.00	-100.0%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	15,816.00	176,794.86	1017.8%
b) Audit Adjustments		9793	11,259.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			27,075.00	176,794.86	553.0%
d) Other Restatements		9795	96,309.66	0.00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			123,384.66	176,794.86	43.3%
2) Ending Net Assets, June 30 (E + F1e)			176,794.86	176,794.86	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	176,794.86		
d) Unappropriated Amount		9790		176,794.86	

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



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
<b>ELEMENTARY</b>						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
<b>HIGH SCHOOL</b>						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	0.00	0.00	0.00	0.00	0.00	0.00
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
<b>CLASSES FOR ADULTS</b>						
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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
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)*						
<b>CHARTER SCHOOLS</b>						
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	35.53	36.80				
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	35.53	36.80	0.00	0.00	0.00	0.00
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.

**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) 181.11
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) 272,115.11

**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) 0.07%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	181.11
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
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)	15.40
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	0.00
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	196.51
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	196.51
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	196.51

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	192,293.96
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	112,548.49
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	0.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	0.00
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)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
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)	21,984.60
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)	0.00
13. Adjustment for Employment Separation Costs	0.00
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)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
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)	326,827.05

**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) 0.06%

**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/lac/ic](http://www.cde.ca.gov/fg/lac/ic))  
 (Line A10 divided by Line B18) 0.06%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>196.51</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.94%) 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 (4.94%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>0.00</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>0.00</u>

Approved indirect cost rate: 4.94%  
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	6,508.00		620.92	7,128.92
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)		6,508.00	0.00	620.92	7,128.92
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
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)		0.00	0.00	0.00	0.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	6,508.00	0.00	620.92	7,128.92
<b>D. COMMENTS:</b>					

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	469,796.85
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	0.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	17,789.29
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	124,984.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
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	0.00
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)				142,773.29
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)				327,023.56
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				327,023.56



<b>Section II - Expenditures Per ADA</b>		<b>2009-10 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form ADC, Annual ADA column, lines 3, 6, and 26)		0.00
B. Supplemental Instructional Hours converted to ADA (Form ADC, 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)		0.00
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		0.00
F. Expenditures per ADA (Line I.G divided by Line II.E)		\$0.00
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	513,362.00	12,036.62
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)	513,362.00	12,036.62
B. Required effort (Line A.2 times 90%)	462,025.80	10,832.96
C. Current year expenditures (Line I.G and Line II.F)	327,023.56	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	135,002.24	10,832.96
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 Calculation Incomplete	
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)	29.22%	100.00%

<b>Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)</b>				
<b>SFSF Expenditures (Resource 3200)</b>	<b>Funds 01, 09, and 62</b>			<b>2009-10 Expenditures</b>
	<b>Goals</b>	<b>Functions</b>	<b>Objects</b>	
A. SFSF Expenditures available to apply to deficiency:				
1. All Resource 3200 Expenditures	All	All	1000-7999	0.00
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	0.00
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)				0.00
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total SFSF expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

<b>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)</b>		
<b>Aggregate Expenditures/ Per ADA Expenditures</b>	<b>Total</b>	<b>Per ADA</b>
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	135,002.24	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)	327,023.56	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		0.00
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	135,002.24	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		10,832.96
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 Calculation Incomplete	
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)	29.22%	100.00%

<b>SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)</b>		
<b>Charter School Name</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
Total charter school adjustments	0.00	0.00
<b>SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00