

2008-09 Unaudited Actuals

For the Fiscal Year Ending June 30, 2009



Business Services

September 15, 2009

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2008-09 Unaudited Actuals

Executive Summary

The Year in Review

The 2008-09 year was one of fiscal uncertainty, out-of-cycle budget adoptions from the state and mid-year cuts. The year started with a 2008-09 state budget that was not signed by the Governor until late September. This budget provided education a funded 0.56% cost-of-living adjustment (COLA) increase to state funding. However, within weeks of adoption, it became apparent that there were significant revenue shortfalls which put the budget immediately out of balance. Legislative discussions about how to address the growing deficit continued through the late fall and early winter.

In February 2009, agreements were reached that closed the budget gap and the state adopted an 18 month budget that included mid-year cuts for 2008-09 as well as the 2009-10 budget. For 2008-09 the February enacted budget imposed a 7.844% deficit to revenue limit funding and 15.84% reduction from 2007-08 funding levels to many categorical programs. The February budget also increased the revenue limit deficit for 2009-10 to 13.0294% and added another 4.46% cut to categorical funding.

In an effort to off-set both the revenue limit and categorical funding reductions, the state authorized a three-tiered flexibility system for categorical programs in the February budget. Programs assigned to Tier I were not subject to cuts or flexibility; Tier II programs were subject to cuts, but no flexibility; and Tier III programs were subject to cuts, but also open to flexibility, meaning they could be used for any educational purpose. 42 categorical programs were placed on Tier III and the state required districts to report those revenues as unrestricted funds.

Additionally, districts were permitted to sweep ending fund balances from the prior year of some of the programs on both the Tier II and Tier III lists. Hemet Unified took full advantage of the flexibility and fund balance sweep provisions of the February enacted budget and transferred all approved fund balances and restricted revenues to the unrestricted general fund. Despite re-classifying many categorical programs as unrestricted dollars, Hemet Unified chose to continue to provide the services and programs in the Tier III group as originally intended through the end of the 2008-09 fiscal year.

The February Budget Act included \$5 billion in state revenue enhancements that were dependent on voter approval in a special May election. When all ballot measures failed, the state was forced to re-evaluate the February Budget Act to address the growing revenue shortfall. The Governor recommended larger deficits to K-12 revenue limit funding in a proposal presented in May. The May Revise revenue limit deficits for 2008-09 were proposed to be 11.428% and would grow to 17.967% in 2009-10. Categorical cuts were proposed to remain at the same levels as the February budget for both fiscal years. However, the legislature failed to approve the Governor's recommendations or to come to agreement on how to address the growing state deficit by the close of the 2008-09 fiscal year on June 30, 2009. This forced them to transfer cuts that were to be made in 2008-09 to 2009-10 through a variety of accounting maneuvers.

In the end, 2008-09 revenue limit deficits were set at the 7.844% level established in the February enacted budget. This amounted to an \$11 million loss for Hemet Unified. In addition to the cuts to revenue limit



funding, the 15.84% cut to categorical programs remained. The categorical cuts for Hemet's totaled approximately \$400,000 from 13 general fund programs. In order to address the budget cuts imposed by the state and the on-going budgetary uncertainty, Hemet Unified made necessary expenditure adjustments in all areas of operations and a complete spending and hiring freeze was implemented in January. Also, in anticipation of revenue shortfalls from the state, the district offered an early retirement incentive for the second year in a row to avoid lay-offs for the 2009-10 school year of which more than 80 certificated, classified and management employees took advantage. Many of the positions vacated by the retirees were eliminated for 2009-10 and helped to avoid lay-offs in all areas.

2008-09 District Budget Summary

After being increased for a state-wide COLA of 5.66%, 2008-09 revenue limit funding was deficiated 7.844% which means only 92.156% of the dollars owed to the district by the state were paid. In addition, most state categorical programs were reduced 15.84% from 2007-08 levels. Combined general fund revenues, transfers in and other sources totaled \$200.7 million. This was approximately \$7.7 million more than projected in the district's Estimated Actuals report presented in June 2009 when projections were made using the May Revise revenue limit deficit assumption of 11.428%. Combined general fund expenditures including transfers out totaled \$193.5 million or \$1.8 million less than projected in June.

Combined general fund revenues totaled \$199.4 million at year-end. Expenditures totaled \$191.8 million and other sources/uses were \$0.5 million for a net change to the fund balance of \$7.1 million.

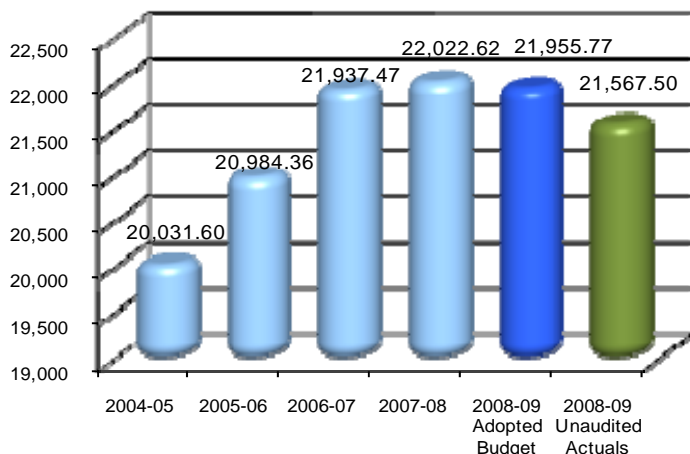
The unrestricted general fund ending balance grew from \$11.9 million at the end of 2007-08 to \$16.1 million on June 30, 2009. \$6.1 million in reserves are set aside in the unrestricted general fund ending balance for the increased revenue limit deficit that was pushed forward to 2009-10 by the state's July 2009 budget revision. The restricted general fund had an ending balance of \$12.8 million compared to \$9.8 million in 2007-08.

2008-09 Enrollment and ADA

Hemet Unified experienced a 3.29% enrollment loss in 2008-09. Excluding non-public and charter schools students, district enrollment was reported at 22,693 (*October 2008 CBEDS—recertified 7/7/09*). This was 747 students less than the 23,440 reported for 2007-08. Because of efforts made district-wide to improve student attendance, total ADA was just 2% lower than the prior year despite the larger enrollment loss percentage.

For revenue limit calculations, the average daily attendance (ADA) for 2008-09 was 21,567.50 compared to 22,022.62 for 2007-08. California Education Code permits declining enrollment districts to report the higher of current or prior year ADA for revenue limit funding and as a result, Hemet USD was able to use the 2007-

5 Year Attendance



Fiscal Year	ADA	Change
2004-05	20,031.60	7.85%
2005-06	20,984.36	4.76%
2006-07	21,937.47	4.54%
2007-08	22,022.62	0.39%
2008-09 June Adopted Bdgt	21,955.77	-0.30%
2008-09 Unaudited Actuals	21,567.50	-2.07%

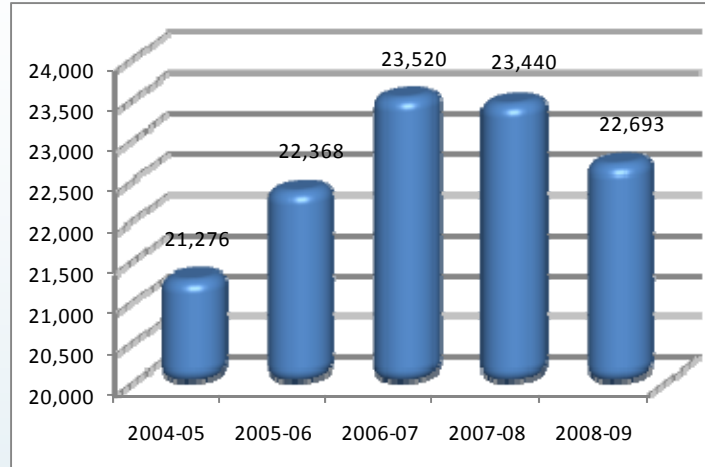
* Excludes County and Charter ADA

Does not include County or Charter (HAAAT) ADA



5 Year Enrollment

Fiscal Year	Enrollment	Change
2004-05	21,276	8.04%
2005-06	22,368	5.13%
2006-07	23,520	5.15%
2007-08	23,440	-0.34%
2008-09	22,693	-3.19%



Does not include non-public or charter schools (HAAAT) enrollment

08 ADA number for funding purposes for 2008-09. The loss of 455.12 ADA from 2007-08 to 2008-09 will be factored into the district's 2009-10 revenue limit calculations.

2008-09 Instruction and Academic Achievement

The Advanced Pathways Academy was added to the instructional program in 2008-09 with Hemet Unified working in partnership with Advanced Pathways Academics, a for-profit company. Classes are offered as part of the Alessandro Continuation School in a format that provides innovative seat-based on-line curriculum and instruction. The APA program targets 11th and 12th graders who are at risk of not meeting graduation requirements, including passing the California High School Exit Exam (CAHSEE). APA was housed at the old Santa Fe Middle School campus along with HAAAT Charter School during the 2008-09 school year.

Tahquitz High School added grade 11 to its campus in August 2008 and will complete phase-in of grade 12 in 2009-10. Rancho Viejo Middle School successfully completed its first year of operation.

District federal Adequate Yearly Progress (AYP) and state Academic Performance Index (API) scores continued to show improvement in 2008-09. Preliminary information on AYP scores for 2008-09, indicate the district met both ELA and Math goals with a 45% or greater proficiency rate and a 95% participation rate. Preliminary data for API scores show improvement in all subgroups and targets were met or exceeded. Official data is expected to be released by CDE on September 15, 2009 and will be available on their DataQuest webpage at <http://dq.cde.ca.gov/dataquest/>.

Hemet High School earned the 2009 California Distinguished Schools award for middle and high schools. Hemet High is one of six district schools that have received this recognition and this is the third time Hemet High has earned this honor, having previously been designated a distinguished school in 1992 and 1999. Fruitvale Elementary was one of 200 Title I schools state-wide selected for the 2008-09 Title I Academic Achievement Award in December 2008. Schools earning this award demonstrated that all their students were making significant progress toward proficiency on California's academic standards tests.

West Valley High School placed first in Riverside County's 2009 Academic Decathlon with Hemet High following at a close second. Both teams moved on to the state competition held in Sacramento in March.



2008-09 Business and Support Services

Hemet Unified School District's Business Services Branch and other support teams also had successes in 2008-09. The Print Shop completed its first full year of operation in the new district office facility. The Transportation Department expanded its services to include Perris Union High School. The Transportation Department already had agreements in place and was providing San Jacinto Unified, Romoland, and Nuvview districts, as well as the California School for the Deaf in Riverside with home-to-school, special education, and field trip services. The Facilities Department worked to put the finishing touches on Rancho Viejo Middle School and Tahquitz High School as well as began extensive renovations of the Hemet High campus.

Hemet Unified's Nutrition Services department served 5.90% more breakfasts and 1.2% more lunches in 2008-09 than the previous year, despite a loss of 430 eligible students. Nutrition Services also expanded their catering service, primarily to the PreSchool and Headstart programs which resulted in a 78% increase in sales. In addition, Nutrition Services was able to reduce the average cost to produce each meal by 1.5% from 2007-08 levels through lower bid prices and better controls at school sites.

Technology department gathered a committee of stakeholders throughout the district to select a new student information system that will be in place for the start of the 2010-11 school year. The committee selected Eagles Aerie as the new SIS and conversion will begin in the winter of 2010. Funds from the Microsoft settlement will be used to finance the purchase of the software and hardware for the system implementation.

Centralized enrollment successfully completed a full-year of operation providing student enrollment services to both parents and school site staff. Centralized enrollment and the Student Services departments worked to ensure the district was fully compliant with all testing and reporting on the state and federal levels and to complete the final phases of the CSIS/CALPADS/CALTIDES reporting implementation.



UNRESTRICTED GENERAL FUND (03)

Changes from the Estimated Actuals Report approved on June 23, 2009

- No change in funded ADA. Because of declining enrollment, ADA is funded at the prior year level.
- Revenue limit funding increased \$5.1 million.
- Federal, other state, and local revenues increased \$2.6 million.
- Expenditures increased \$1.9 million.
- Contributions to restricted programs decreased \$1.7 million.
- Ending fund balance increased \$4.2 million.

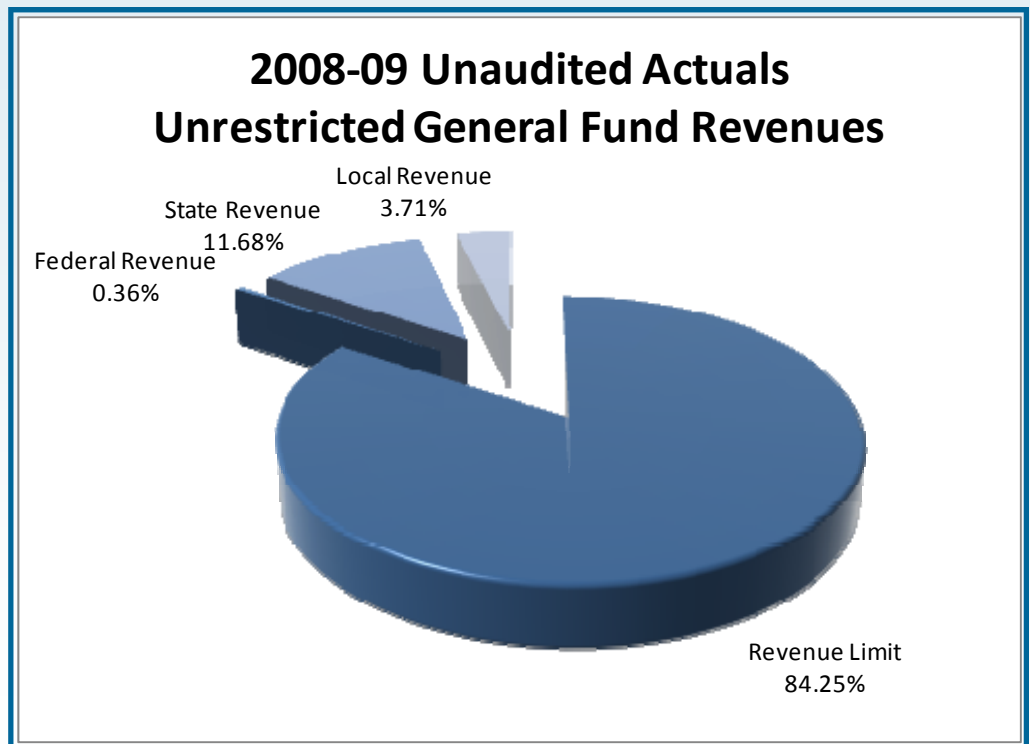
Revenue

In the 2008-09 Unaudited Actuals Report, Hemet Unified School District's total Unrestricted General Fund revenues are reported at \$144.4 million at year-end. This is \$7.7 million more than projected in the district's Estimated Actuals Report approved in June 2009. The changes in each revenue category from June estimates are:

1. Revenue limit funding increased by \$5.1 million as a result of a lower deficit factor
2. Federal revenues decreased by approximately \$333,000 because Medicare Administrative Activities (MAA) funding that was expected by June 30 was not received at year-end
3. Other state revenues increased more than \$660,000 to \$16.8 million. The increase is related to a change in reporting Tier III revenues from Adult Education in Fund 03 rather than in Fund 11.
4. Local revenues increased by \$2.3 million from June projections to a total of \$5.3 million, primarily as a result of a change in how revenues for student transportation field trips for other districts were reported as well as unanticipated e-rate and donation revenue received at year-end.

Revenue Limit Funding

The per ADA base revenue limit (BRL) for 2008-09 for Hemet Unified was \$6,121.80 before deficits were applied. The BRL includes a 5.66% statutory COLA. A 7.844% deficit was applied to the BRL for a net per ADA funded amount of \$5,641.60. This was \$151.20 per ADA less than the district received in 2007-08. Total revenue limit funding was \$127.2 million of which \$5.8 was transferred to restricted programs for ADA related to special education and community day students. A majority of the district's 2008-09 revenue limit funding was calculated on 2007-08 ADA because of declining enrollment. ADA for revenue limit funding purposes was 22,049.57 including non-public school and county ADA. Revenue limit funding comprised 84.25% of all Unrestricted General Fund revenues.



Federal Revenue

2008-09 unrestricted revenues from federal sources totaled \$524,385 and were 0.36% of total revenues received. The majority of federal money received in the unrestricted general fund were for MAA reimbursements. Federal revenue for MAA reimbursements declined by \$1.7 million from the prior year because of delays by the federal government in processing reimbursement requests.

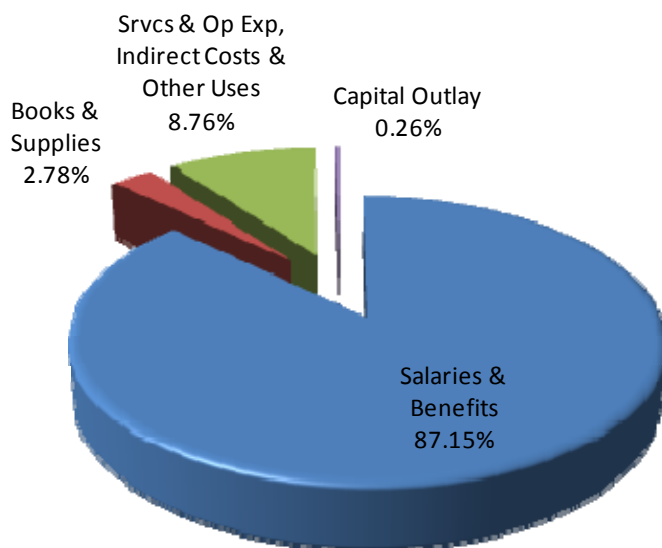
Other State Revenue

Other state revenues in the Unrestricted General Fund totaled \$16.8 million for the year ending June 30, 2009. This was an increase of \$5.3 million from 2007-08. The increase was related to the change in accounting rules for Tier III programs that were formerly reported in the restricted general fund. Among the programs included in the Tier III group were School and Library Improvement Block Grant and many professional development related programs. State revenues were also received for supplemental hourly reimbursements, unrestricted lottery, K-3 class size reduction. While unrestricted other state revenues show an increase over the prior year because of a change in accounting rules, there was an actual reduction from 2007-08 levels of 15.38% that was imposed on the Tier III programs and supplemental hourly reimbursements as part of the February budget act. In addition, lottery revenues were down \$200,000 from the prior year.

Local Revenue

Local revenues for donations, interest earnings, facilities use and other miscellaneous sources totaled \$5.3 million in 2008-09. This was up \$2.8 million from the prior year. A large percentage of the increase was related to a change in accounting procedures for field trip services provided to other districts and agencies. \$1.4 million in field trip revenues and expenses that were previously reported in the home-to-school categorical budget were transferred to the unrestricted general fund during the year-end closing process to reflect accounting procedures recommended for this type of activity in the California School Accounting Manual (CSAM). Reimbursements from Advanced Path Academics for expenses related to that program per the contract agreement and Print Shop revenues account for the rest of the increase in local revenues over the prior year.

Unrestricted General Fund Expenses



EXPENDITURES

Expenditures in the Unrestricted General Fund for the year ending June 30, 2009 totaled \$132 million. While district expenditure budgets were cut, staffing levels reduced as a result of decline in enrollment, and a spending freeze imposed early in the year, expenditures show an increase of \$3.2 million over the previous year. The increase is related to the change in accounting procedures for both Tier III programs and other district field trips.

Salaries and Benefits

Certificated salaries totaled \$72.8 million, \$800,000 less than the prior year. Classified salaries totaled \$17.2 million and were up

nearly \$1 million from 2007-08 from a combination of step and column increases and transferring expenses in the Tier III programs. Employee benefits were up \$500,000 for a total of \$25.5 million. Part of the increase in benefits is a result of a new requirement to charge as a percentage of salaries, the current year cost for Other Post Employment Benefits (OPEB), as well as the increased classified salary expenses.



Books and Supplies, Services and Operating Expenses, and Capital Outlay

Books and supplies showed a 10% increase over the prior year and totaled \$3.7 million. Services and operating expenses which include consultants, utilities, repairs, and travel were up 30% from the previous year. Both the books and supplies and services and operating expenses categories saw an increase because of the change in accounting procedures for Tier III programs and transportation. Capital outlay costs totaled \$342,808 with no significant change from 2007-08. The Other Outgo expenditure category is related to debt payments for capital leases. The amount in this category was \$107,716.

Other Outgo

Indirect costs, a negative expense to the Unrestricted General Fund totaled -\$2.2 million. Indirect costs are charged to many restricted programs to off-set general fund administrative expenses that cannot be directly charged to those programs but for which they incur costs such as purchasing, payroll, accounting, and human resources activities. The indirect charge is calculated as a percentage of total expenses, excluding capital outlay and debt payments. The indirect rate which is re-calculated annually as part of the year-end closing, was 6.65% for 2008-09. The rate increases to 9.59% in 2009-10.

Other Financing Sources/Uses

The other financing sources/uses category is made up of transfers between the general fund and other district funds. It also is where revenues from borrowing and contributions to restricted programs are reported. Unrestricted General Fund other financing sources/uses for 2008-09 totaled a negative -\$8 million. \$300,000 was transferred in from Fund 17 Special Reserve for Other Than Capital Outlay for new school start up expenses. \$839,824 was transferred out to Deferred Maintenance in Fund 14. \$15,713 in other sources was reported for lease proceeds for a vehicle purchase and a negative -\$7.5 million was transferred as a contribution to restricted programs including Community Day schools, Special Education, Transportation, and Routine Maintenance. The total in this category was \$2.8 million less than the previous year. The contribution to Special Education declined \$ 1.2 million because of improved efficiencies and increases in state and other local revenues. The transportation encroachment was reduced by \$792,000 from the prior year.

FUND BALANCE

Changes to revenues, expenditures, and other sources/uses results in a net increase of \$4.2 million to the Unrestricted General Fund ending balance bringing it to \$16,107,206. The ending balance has been legally restricted or locally designated for the following purposes:

Ending Fund Balance Components & Reserves	
3% Reserve	\$ 5,825,000
Pre-Paid expenses	1,351,464
Stores/Revolving cash	338,312
2009-10 Additional \$250/ADA revenue limit reduction	5,561,138
2009-10 Revenue limit deficit increase	546,205
Hemet Elementary relocation	112,827
2009-10 Planned deficit spending	1,649,483
Misc carry over	722,776
Total	\$ 16,107,205



RESTRICTED GENERAL FUND (06)

REVENUE

Revenues in the Restricted General Fund for 2008-09 total \$55.4 million. Revenues are comprised of \$5.8 million in revenue limit transfers from the Unrestricted General Fund for community day and special education ADA; \$21.7 million in federal revenues; \$8.4 million from other state sources; and \$19.5 million in local revenue.

Federal revenue shows an increase of \$1.1 million from June estimates and \$8.5 million more than the total received in this category in 2007-08. The increase over the prior year is related to \$7.2 million received of the total estimated \$9.4 million from the American Recovery and Reinvestment Act (ARRA) State Fiscal Stabilization Funds as well as increases in Title I and Special Education revenues. The district was also notified it would receive an estimated \$2.7 million in Title I ARRA funds, as well as \$5 million for Special Education ARRA. However, none of those funds are accounted for in the 2008-09 year-end report no expenses had been made against those revenues.

The total amount received in other state revenues by the end of the 2009 fiscal year is slightly less than the amount projected in June, but is only about 50% of what was received in 2007-08. The large decrease from the prior year is related to the reassignment of many state categorical programs to the unrestricted general fund under the flexibility provisions of the February 2009 Budget Act.

Local restricted revenue totaled \$19.5 million in 2008-09 compared to \$18.3 million received in 2007-08. The increase is attributed to revenues from contracts with other districts for providing home-to-school and special education transportation services. The increase would have been \$1.4 million more if field trip revenues had not been transferred to the Unrestricted General Fund.

EXPENDITURES

Total expenditures for the Restricted General Fund were \$60 million which is approximately \$5.7 million less than the prior year. Again, the majority of the overall decrease in expenses is related to the transfer of Tier III categorical program expenses and other district field trip costs to the Unrestricted General Fund. Restricted certificated salaries were \$17.3 million, classified salaries \$14.9 million and employee benefits were \$10 million. Combined salaries and benefits were \$3 million less than they were in 2007-08 because some costs were shifted to the Unrestricted General Fund. Classified salaries and benefits showed a slight increase to accommodate additional staff for transportation and special education. Decreases to books and supplies and services and operating expenses categories correspond to the transfer of Tier III programs and transportation field trips for other districts to the unrestricted general fund and an overall spending freeze.

Debt payments, primarily from redevelopment funds for Certificates of Participation (COPs), in the other outgo category totaled \$5 million. This was up \$1.7 million from the prior year as graduated payments for the 2006 COPs increased and the first full year of payments for the 2007 COPs were made.



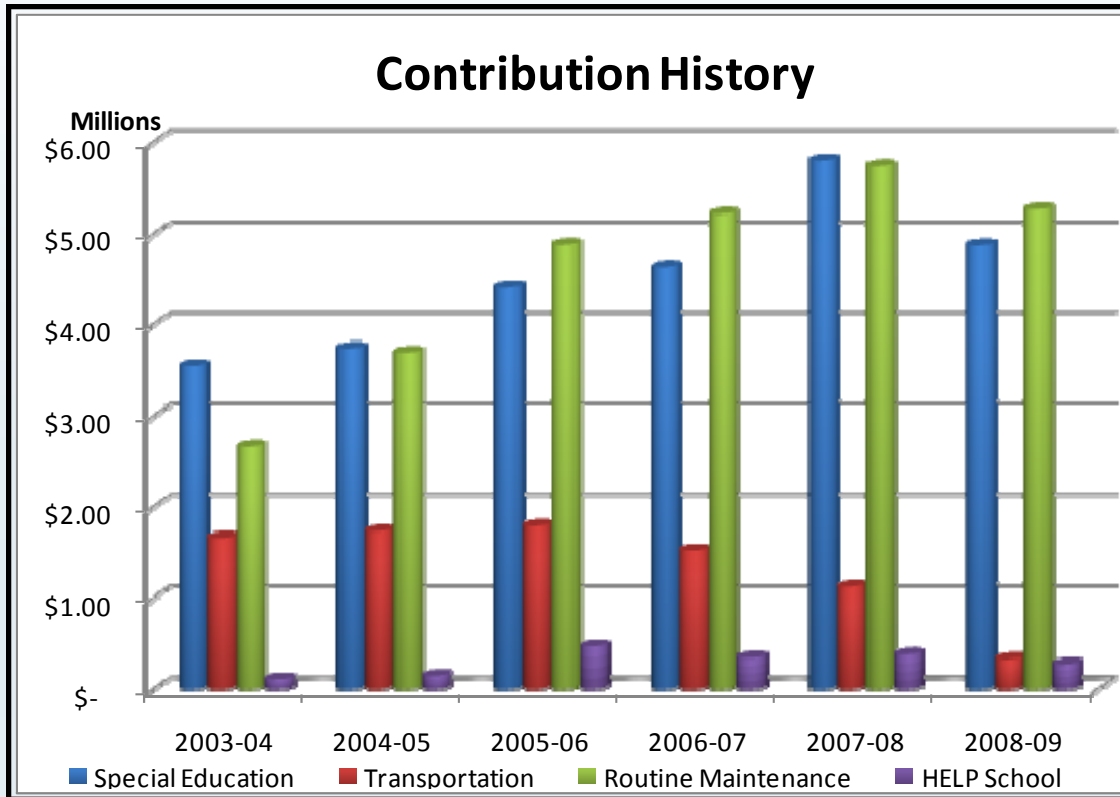
OTHER FINANCING SOURCES/USES

In this category, \$885,482 was received in Restricted General Fund as proceeds from equipment leases for the purchase of school buses. \$7.5 million was recorded as a contribution from the Unrestricted General Fund for special education, transportation and routine maintenance. Another \$119,097 in unexpended special education related revenues was transferred in from Fund 09, the Charter School Reserve Fund as permitted in the Memorandum of Understanding between HAAAT Charter School and the district. \$948,834 was transferred out to Fund 14 for Deferred Maintenance.



FUND BALANCE

\$3 million was added to the Restricted General Fund at year-end, bringing its ending balance to \$12.7 million. The majority of the ending balance is legally reserved and can only be used for the purposes intended by the funding agency. \$2.8 million of the restricted ending balance is in the redevelopment account and is reserved for future capital debt payments.



CHARTER SCHOOL SPECIAL REVENUE FUND (09)

Expenses and revenues for the Hemet Academy for Academics and Applied Technology (HAAAT), the district sponsored charter school, are reported separately in Fund 09, Charter School Special Revenue Fund. Revenues are based on average daily attendance and other factors and come from the state in the form of the Charter School General Purpose Block Grant and the Charter School Categorical Block Grant. The Categorical Block Grant includes funding for many grants the district receives for non-charter students in the general fund including transportation, instructional materials, EIA, GATE, and Professional Development. HAAAT also receives state and local funding for special education students through the Riverside County Special Education Local Plan Area (SELPA) and lottery revenue based on its ADA. Similar levels of deficits were applied to Charter School state revenues as were imposed on the general fund.

Revenue

Total revenue for the Hemet Academy for Academics and Applied Technology for the 2008-09 fiscal year was \$1.46 million. Just over \$1 million was received as revenue limit funds in the form of Charter School Block Grant. \$143,207 in other state revenue was recorded for lottery and the Charter School Categorical Block Grant and \$108,856 came in as local revenue for Special Education, donations, and interest earnings.

Expenditures

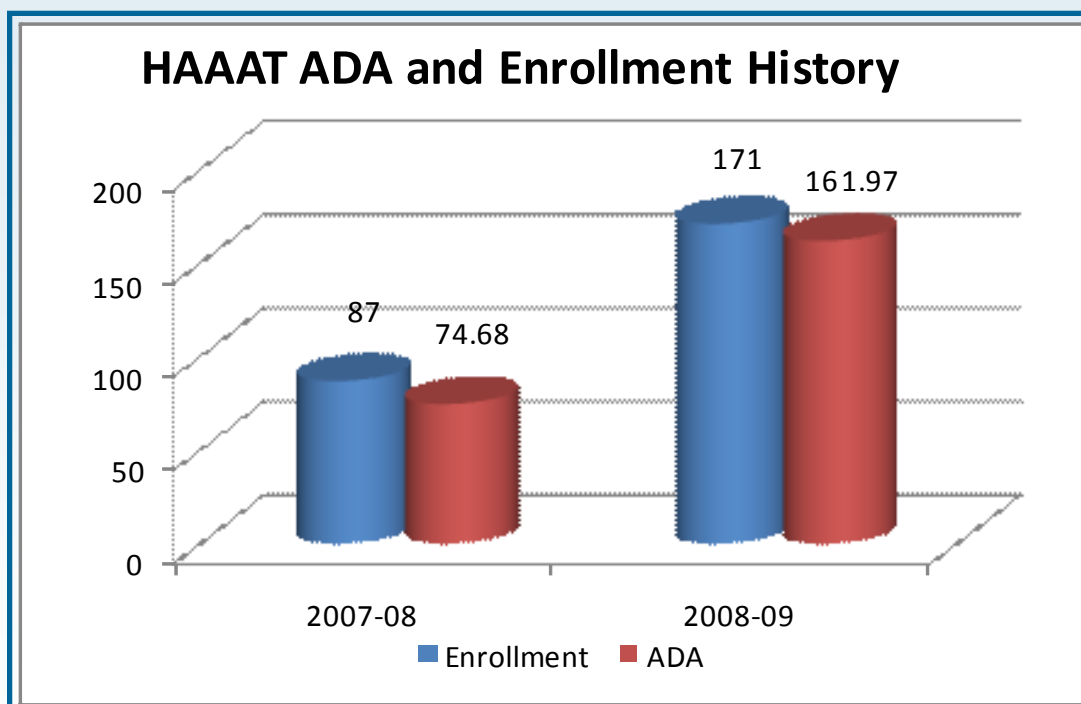
Total expenditures for Hemet Academy for Academics and Applied Technology were \$1,256,400 of which \$897,294 or 71% was spent on salaries and benefits, \$126,566 for books and supplies and \$231,358 for services and operating expenses which included utilities, administration fees to the general fund, and student transportation.

Fund Balance

The beginning fund balance for Fund 09 was \$181,101 with revenues exceeding expenses by \$89,087 at year end, the ending balance increased to \$270,188

ADA/Enrollment

In 2008-09, HAAAT enrollment nearly doubled to 171 from its first year of operation in 2007-08 when 87 students were reported to CSIS/CBEDS as enrolled. HAAAT general purpose and categorical block grants are funded primarily on the school's P-2 ADA. Revenue limit ADA for the 2008-09 year was reported at 161.97.



DISTRICT FUNDS

General Fund (Unrestricted and Restricted)

The General Fund is the chief operating fund of the district. It is used to account for the ordinary operating expenses of the district. All transactions except those required or permitted by law to be reported in another fund are accounted for in this fund. Restricted projects or activities within the general fund must be identified and reported separately from unrestricted projects or activities. This is done by using codes in the resource field that designate whether the resources used are restricted or unrestricted. Hemet Unified also identifies restricted projects or activities from unrestricted activities through the use of separate fund codes. Fund 03 identifies the Unrestricted General Fund and Fund 06 is used for restricted projects and activities.

General Fund financial information, separated into both unrestricted and restricted categories, for the year ending June 30, 2009 can be found in the Summaries and Reports section and in the SACS forms at the final section of this report. Total combined revenues and other sources were \$200,748,572. Total general fund expenses and other uses for 2008-09 were \$193,572,521. The ending balance for the combined general fund on June 30, 2009 was \$28,863,989 of which \$12,753,783 was restricted.

Revenue	2007-08 Actuals	2008-09 Adopted Bdgt	2008-09 Estimated Actuals	2008-09 Unaudited Actuals
Revenue Limit	\$ 129,886,192	\$ 130,276,237	\$ 122,104,994	\$ 127,172,355
Federal	15,307,604	13,537,965	21,084,517	22,190,296
Other State	27,679,429	23,867,681	24,599,034	25,199,666
Local	20,795,896	21,063,905	23,873,359	24,865,962
Total Revenues	\$ 193,669,121	\$ 188,745,788	\$ 191,661,904	\$ 199,428,279
Other Sources/Transfers In	\$ 2,702,866	\$ 300,000	\$ 1,380,946	\$ 1,320,293
Total Revenues/Sources/ Transfers In	\$ 196,371,987	\$ 189,045,788	\$ 193,042,850	\$ 200,748,572

Expenditures	2007-08 Actuals	2008-09 Adopted Bdgt	2008-09 Estimated Actuals	2008-09 Unaudited Actuals
Certificated Salaries	\$ 94,581,288	\$ 89,622,498	\$ 90,151,511	\$ 90,149,134
Classified Salaries	30,290,165	30,686,903	31,710,502	32,119,138
Employee Benefits	35,430,008	35,658,373	36,242,476	35,602,692
Books/Supplies	11,648,974	9,037,428	9,509,706	8,934,105
Services/Oper Exp	17,700,125	16,919,341	20,163,803	18,901,798
Capital Outlay	1,517,016	132,724	1,121,895	1,485,689
Other Outgo/Indirect Costs	3,184,240	3,975,729	4,741,846	4,591,307
Total Expenditures	\$ 194,351,816	\$ 186,032,996	\$ 193,641,739	\$ 191,783,863
Other Uses/Transfers Out	\$ 1,197,616	\$ -	\$ 1,698,591	\$ 1,788,658
Total	\$ 195,549,432	\$ 186,032,996	\$ 195,340,330	\$ 193,572,521



Special Revenue Funds

Special revenue funds are used to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities. Hemet Unified maintains six special revenue funds.

Charter Schools Fund 09: is used to account separately for LEA operated charter schools that would otherwise be reported in the authorizing LEA's general fund. Currently Hemet Unified operates one district charter school, the Hemet Academy for Applied Academics and Technology (HAAAT). Total charter school revenues and other sources reported in Fund 09 for 2008-09 were \$1,464,584 and expenses and other uses totaled \$1,375,497. On June 30, 2009, the ending balance in Fund 09 was \$270,188.

Adult Education Fund 11: is used to account separately for federal, state, and local revenues for the adult education program. As part of the February budget act, two restricted funding sources reported in Fund 11 are among those categorical programs included in the Tier III category meaning it is open to flexible use and received a 15.38% cut from 2007-08 funded levels. The two programs are the Adult Education Apportionment based on adult education ADA and the Community –Based English Tutoring (CBET) grant. As required by Tier III regulations in SBX3 4, the revenues related to these programs are now received and reported as unrestricted funds in the district's general fund. Hemet Unified has elected to continue to use the money related to both programs as originally intended and to transfer the funds to Fund 11 where all financial activity for adult education and CBET continue to be reported. Fund 11 revenues, other sources and transfers in totaled \$696,777 for the 2008-09 fiscal year. \$498,584 in revenues came from apportionment and grant funding. \$108,089 was deposited into Fund 11 for student fees and interest earning with the balance of \$90,104 transferred into Fund 11 as Tier III revenue. Expenses totaled \$663,641 and the ending balance in the fund at year-end was \$314,897.



Child Development Fund 12: is used to account separately for federal, state, and local revenues to operate child development programs. Hemet Unified reports revenues and expenditures related to the state PreSchool program, full and part day programs for Pre-K and Family Literacy, the Child Care Food Program, and a reserve account in Fund 12. Because the state has requested all agencies reduce their child development reserves to a minimum level, expenditures in this fund exceeded revenues by \$40,737 in 2008-09. Expenses totaled \$1,272,844 and revenues were \$1,232,108. The ending fund balance in Fund 12 as of June 30, 2009 was \$95,837.

Cafeteria Fund 13: is used to account budget for federal, state and local revenues to operate the nutrition service program which provides meals and snacks to district students. Cafeteria Fund revenues and expenses outside of payroll costs are processed through a separate bank account held outside the County Treasury where all other district financial activity is conducted.

Hemet Unified School District participates in the National School Lunch Program (NSLP) and as such receives reimbursements for meals served to eligible needy students from both state and federal sources. In addition, fees are collected for meals from students whose families do not qualify for free or reduced meals. Total revenue recorded in Fund 13 for 2008-09 was \$9,626,596 and expenses amounted to \$8,998,206. \$628,390 was added to the Cafeteria Fund fund balance bringing the final ending balance as of June 30, 2009 to \$2,498,588.

In 2008-09, while Hemet Unified was awarded \$149,065 in Food Services Equipment grant funds under the federal American Recovery and Reinvestment Act, none of the funds were received or expended by year end and are not reflected in the 2008-09 financial final report.

Deferred Maintenance Fund 14: is used for the purpose of major repair or replacement of district property that is outlined in a five-year deferred maintenance plan that must be approved by the State Office of Public School Construction (OPSC). The deferred maintenance apportionment was open to flexible, unrestricted use as it was included in the group of categorical programs on the Tier III list under SBX 3 4 and sustained a 15.84% reduction from 2007-08 funding amounts. The required district match of 0.50% of total gen-



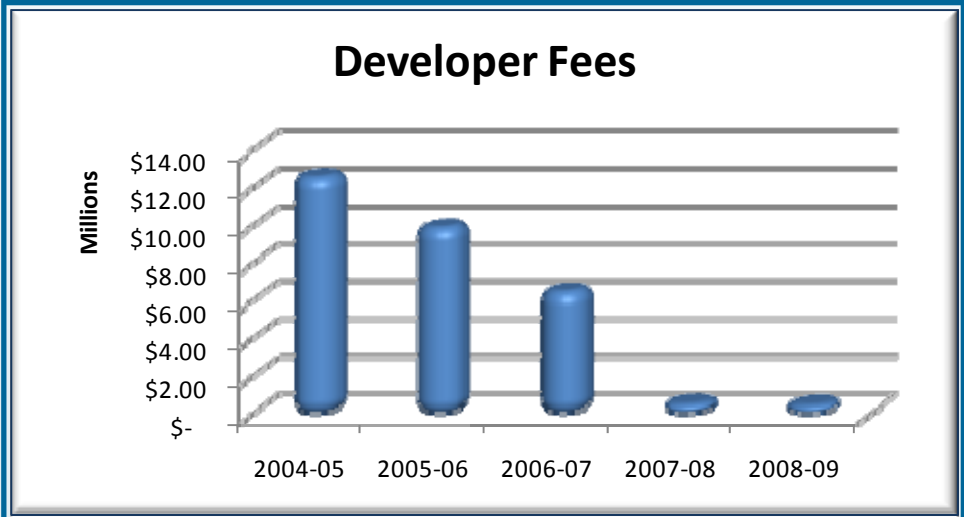
eral fund expenditures was also eliminated. As a Tier III program, the deferred maintenance apportionment of \$749,514 was received in the unrestricted general fund and open to be used for any educational purpose. Hemet Unified chose to continue to fund deferred maintenance projects in 2008-09 and as a result the apportionment along with an additional \$948,843 was transferred in to Fund 14 to cover expenses. Expenditures totaled \$872,376 and the fund's ending balance was \$1.4 million reserved for anticipated 2009-10 projects including new roofing at Hemet High School.

Special Reserve for Other Than Capital Outlay Fund 17: is used to accumulate General Fund money for general operating purposes or special projects. Expenditures cannot be made directly from this fund. Money reserved in Fund 17 must be transferred into the General Fund where expenditures are processed. Fund 17 started the year with a beginning balance of \$392,143. \$25,758 was added during the year from interest earnings. \$300,000 was transferred out to cover start up expenses for Rancho Viejo Middle School and continued new school costs at Tahquitz High School. The ending balance in this fund at year –end was \$117,901 and will be used for relocation costs for Hemet Elementary in 2009-10.

Capital Projects Funds

Capital project funds are used to account for the acquisition and/or construction of all major governmental fixed assets. The district maintains four capital projects funds.

Building Fund 21 (2006 Measure E Bond): is used to account separately for proceeds from the sale of Hemet Unified's voter approved bonds and expenditures from this fund are most commonly made for capital outlay. To-date, of the \$149 million in Measure T bonds authorized in the 2006 election, \$100 million has been issued. Because of declining assessed local property valuations and a weak bond market, no bonds were issued in 2008-09. Revenue in the Building Fund for 2008-09 totaled \$1,096,707 in interest earnings and expenditures for projects including the completion of Rancho Viejo Middle and Tahquitz High Schools and the first phase of renovations at Hemet High School totaled \$24,616,257. The ending balance in the Building Fund on June 30, 2009 was \$33,547,981.



Capital Facilities Fund 25: is used to account separately for monies received from developers. \$626,930 was received in 2008-09 in this fund in 2008-09. \$514,734 came from developer fees or Community Facility District (CFD) bonds, \$112,196 in interest earnings and \$367,711 in lease proceeds from Certificates of Participations as reimbursement for capital expenses. Expenses in this account totaled \$1,457,135 and the fund ended the year with a balance of \$4,637,528.





State School Building Fund 35: is used to receive apportionments from the State School Facilities Fund for new school facility construction, modernization projects and facility hardship grants. Typical expenditures from this fund are for site acquisition, site improvements, buildings, furniture, and fixtures that will be capitalized as part of a construction project. The ending balance in Fund 35 was \$2,065,350. The district received a total of \$1,500,711 in revenue deposited to Fund 35 including \$54,455 in interest earnings. \$707, 587 in state apportionment funding was received for Rancho Viejo construction and another \$738,699 for installation of the Cottonwood School water tank. Expenditures from this fund totaled \$1,446,256.

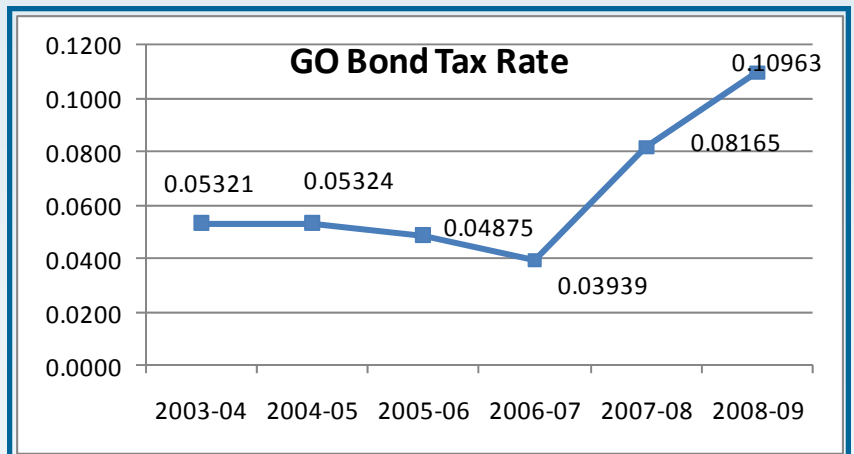
Special Reserve for Capital Outlay Fund 40: is used primarily to account for the accumulation of General Fund monies for capital outlay purposes. Principal revenues in this fund are

derived from rental and lease income, interest, transfers in from other funds, and proceeds from the sale or lease-purchase of land and buildings. The only financial activity recorded in this fund in 2008-09 was the deposit of \$449 in interest income. The ending balance in Fund 40 as of June 30, 2009 was \$19,262.

Debt Service Funds

Debt service funds are established to account for the accumulation of resources for the repayment of long-term debt. The district maintains one debt service fund.

Bond Interest and Redemption Fund 51: is used to account for the premiums and accrued interest from the sale of bonds. This fund was established by the district's Governing Board after the passage of Measure E in November 2002 and was utilized for the first time in the 2002-03 fiscal year. Transactions related to the Measure T bonds passed in 2006 are also processed through this fund. All transactions within Fund 51 are managed solely by Riverside County Office of Education. Tax receipts as a result of the bond measures and interest earnings reported in this fund for 2008-09 totaled \$11.9 million and bond principal and interest payments were \$8.6 million. The balance in Fund 51 at the close of the 2008-09 fiscal year was \$7,273,136. The tax rate set for tax collections for 2008-09 was 0.10963



Proprietary Funds

The district maintains one proprietary fund to account for transactions in its self-insurance accounts and for pay-as-you go Other Post Employment Benefits (OPEB).

Self Insurance Fund 67: is used to separate monies received for self-insurance activities from the district's other operating funds, employee payroll deductions and retiree contributions. Expenses are recorded for the payment of claims, administrative costs, deductible insurance amounts, costs of excess insurance, injury prevention, and other related costs. Fund 67 is used for transactions related to the district's medical and prescription self-insurance foundation for Hemet Teacher's Association (HTA) members and worker's compensation for all employees. It also is used to accumulate funds collected from all payroll accounts and retiree contributions to support pay-as-you go OPEB costs for current retirees. At the end of the 2008-09 fiscal year, Fund 67 has a combined ending balance of \$8.7 million. Total fund revenues were \$17.6 million and expenses were \$13.5 million.

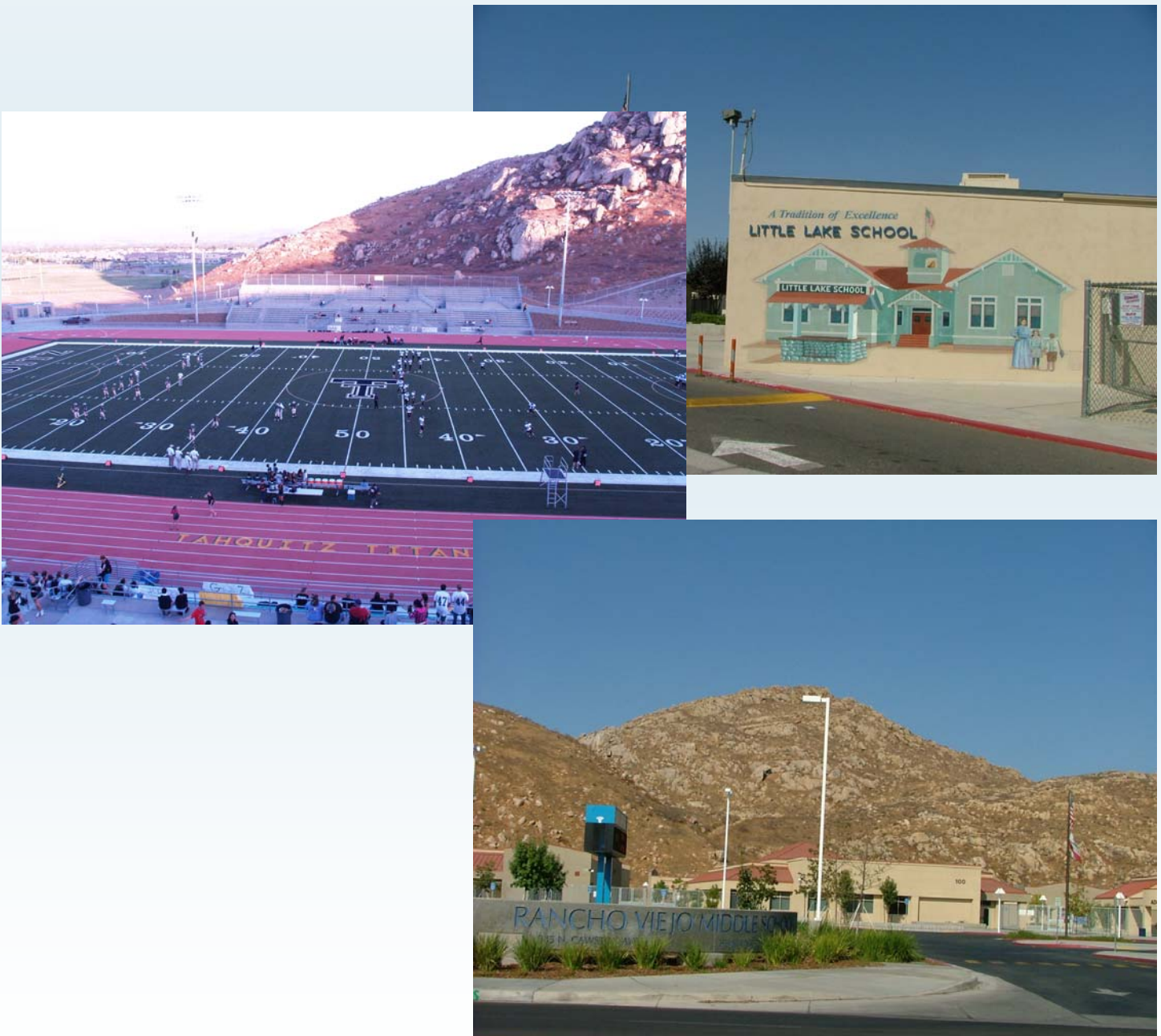
The HTA Foundation account held in this fund is treated as a trust fund under the direction of a five mem-



ber board. \$2.9 million of Fund 67's ending balance belongs to the HTA Foundation Plan. In addition, another \$1.3 million is set up as a payable for the required IBNR (Incurred But Not Reported) claims reserve per the HTA Foundation actuarial study dated April 14, 2009 by Nicolay Consulting.

The Worker's Compensation self insurance account held in Fund 67 is managed by district staff. \$5.7 million of the fund's ending balance belongs to the district's Worker's Compensation self-insurance plan. Contributions to this plan are a percentage of payroll costs. All worker's compensation related expenses are charged to this account. In addition to the fund balance, another \$1.4 million is set up as a payable for the required IBNR (Incurred But Not Reported) claims reserve per the Worker's Compensation actuarial study dated September 2008 conducted by Bay Actuarial.

In 2008-09, Hemet Unified also began collecting revenues and making payments for its Other Post Employment Benefits from Fund 67. Revenues are collected as a percentage of payroll costs in addition to contributions from current retirees. Expenses are for health insurance premiums for current retirees. The district is currently only funding the pay-as-you go portion of its OPEB liability. The total OPEB liability is \$30,204,004 according to an actuarial study dated April 1, 2009 conducted by Nicolay Consulting. The district's annual required contribution (ARC) is assumed to be \$3.8 million for 2008-09; however budget constraints prohibit the district from setting aside the ARC and is only able to fund current retiree costs.



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Appendix - Tables & Charts

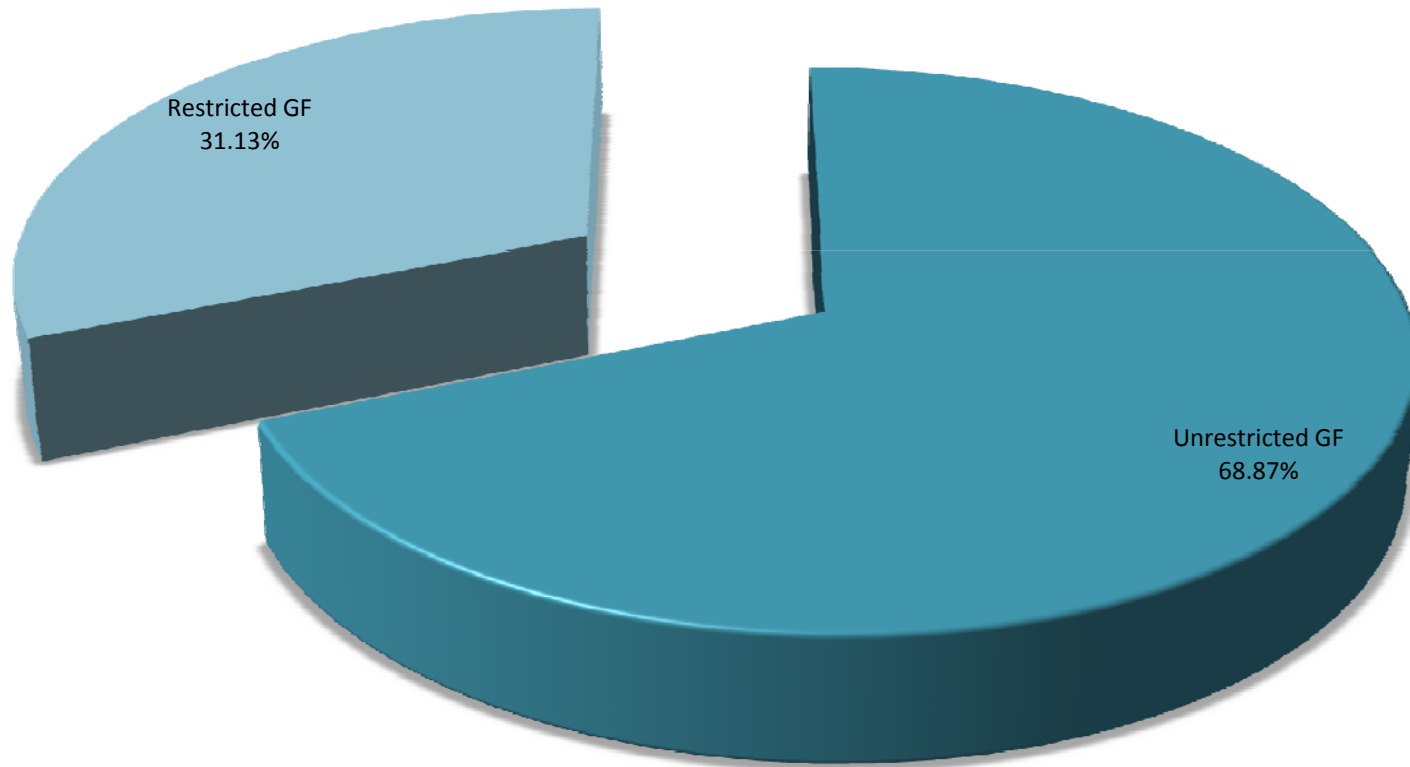
- A.General Fund Summaries
- B. General Fund Charts
- C. Ending Fund Balance Detail
- D.General Fund Comparisons
- E. Charter Schools Special Revenue Fund
- F.Other District Funds



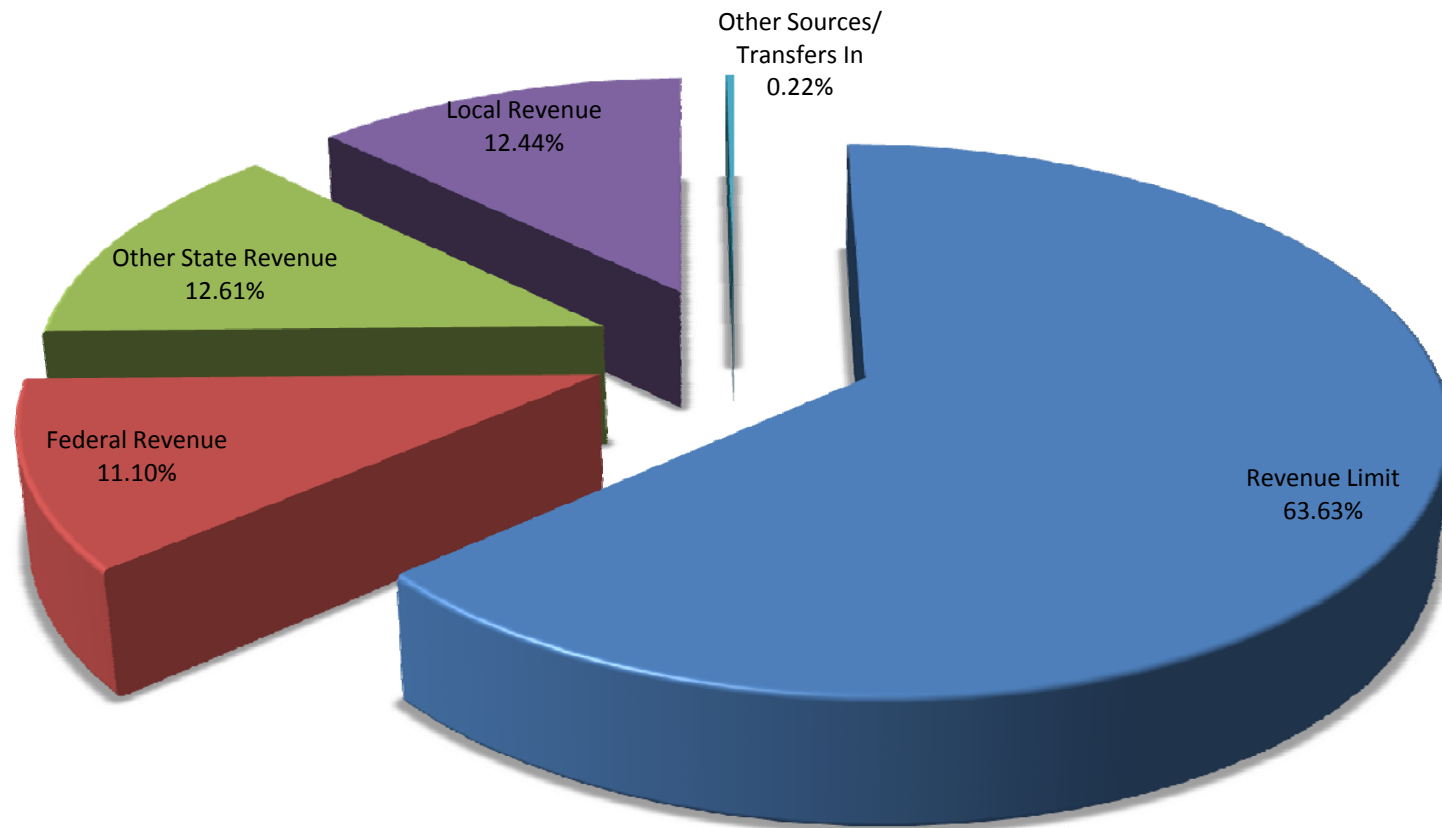
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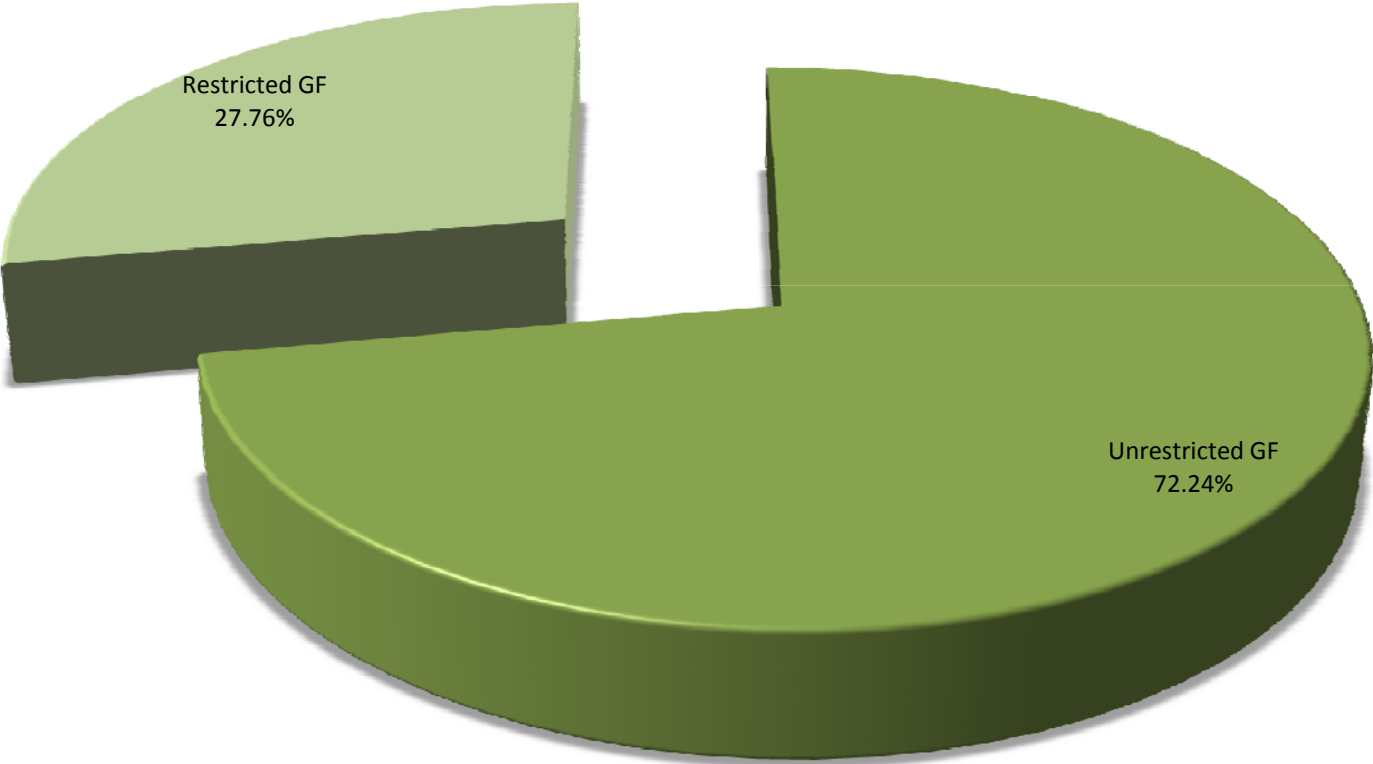
2008-09 Unaudited Actuals General Fund Expenditures



2008-09 Unaudited Actuals Combined General Fund Revenue



**2008-09 Unaudited Actuals
General Fund Revenue**



**Combined General Fund Balance & Reserves
June 30, 2009**

Combined GF Expenses, Uses, Transfers Out	\$ 193,572,521.32
Calculated 3% Reserve for Economic Uncertainty	\$ 5,807,176.00

Combined Genl Fund Ending Balance **\$ 28,863,988.87**

Less: Restricted/Designated Balances

Categorical Balances	\$ 9,860,073.27	
2009-10 Revenue Limit Cuts	6,107,343.00	
Redevelopment	2,783,069.86	
2009-10 Deficit Spending	1,649,483.00	
Donations	391,619.42	
Energy Conservation Projects Carry Over	152,426.00	
Hemet ES Relocation Project	112,827.26	
New School Start Up	77,567.16	
MAA	62,806.00	
Misc Site/Dept Carry Over	20,263.61	
STAR Testing	18,093.94	
Mandated Cost Claims/OPEB	-	
Tier III Flex programs	-	
E-Rate	-	
Site Lottery	-	
Total Restricted/Designated Balances *		\$ (21,235,572.52)
Available for Reserves (EFB minus reserves/designations)		\$ 7,628,416.35

Less: Components of Ending Balance

Stores	\$ 313,312.20	
Pre-Paid Expenses	1,465,103.87	
Revolving Cash	25,000.28	
Total		\$ (1,803,416.35)
Available for Reserve for Economic Uncertainty		\$ 5,825,000.00
Reserved for Economic Uncertainty		\$ 5,825,000.00
Undesignated *		\$ -

* *A total of \$5 million in unspent balances in the MAA, E-Rate, OPEB, site lottery and Tier III flex accounts has been recaptured to cover new 2009-10 revenue limit cuts approved in July 2009 and to maintain a minimum 3% reserve balance. Although the 3% reserve is not required in the February Enacted Budget or the July 2009 budget revision, the district believes maintaining a minimum reserve balance is fiscally responsible and necessary for cash flow purposes. A 3% reserve is equivalent to approximately 8.5 days of payroll costs.*

Unrestricted General Fund

	2007-08 Audited	2008-09 Adopted Budget	2008-09 Second Interim	2008-09 Estimated Actuals	2008-09 Unaudited Actuals
Revenue Limit	\$ 123,541,512	\$ 124,042,744	118,678,832	116,266,097	121,366,983
Federal Revenue	2,188,350	982,000	857,000	857,000	524,384
State Revenue	11,503,709	9,946,609	9,905,540	16,164,450	16,825,934
Local Revenue	2,507,614	1,191,485	2,628,033	3,069,116	5,343,879
Total Revenue	\$ 139,741,185	\$ 136,162,838	\$ 132,069,405	\$ 136,356,663	\$ 144,061,180
Certificated Salaries	\$ 73,643,098	\$ 69,904,115	\$ 69,675,579	\$ 72,003,328	\$ 72,820,259
Classified Salaries	16,324,422	16,573,097	16,977,471	16,817,141	17,213,690
Employee Benefits	25,008,724	24,490,897	25,749,536	25,608,485	25,519,736
Books & Supplies	3,342,891	2,783,954	3,264,128	3,708,056	3,691,486
Services & Operating Expenses	10,993,812	11,121,849	12,629,851	13,831,428	14,349,055
Capital Outlay	337,731	23,550	261,494	245,831	342,808
Other Outgo	(1,039,973)	(2,183,059)	(2,659,444)	(2,255,493)	(2,113,930)
Total Expenses	\$ 128,610,705	\$ 122,714,403	\$ 125,898,615	\$ 129,958,776	\$ 131,823,104
Transfers In	\$ 2,300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Transfers Out	240,349	-	-	749,757	839,824
Other Sources	224,120	-	15,714	15,714	15,714
Other Uses	-	-	-	-	-
Contributions	(13,042,741)	(11,735,166)	(11,940,841)	(9,155,481)	(7,505,699)
Total Other	\$ (10,758,970)	\$ (11,435,166)	\$ (11,625,127)	\$ (9,589,524)	\$ (8,029,809)
Increase/(Decrease)	\$ 371,510	\$ 10,505,772	\$ (5,454,337)	\$ (3,191,637)	\$ 4,208,267
Beginning Fund Balance	\$ 11,527,430		\$ 11,898,939	\$ 11,898,939	\$ 11,898,939
Ending Fund Balance	\$ 11,898,940	\$ 10,505,772	\$ 6,444,602	\$ 8,707,302	\$ 16,107,206

Restricted General Fund

	2007-08 Audited	2008-09 Adopted Budget	2008-09 Second Interim	2008-09 Estimated Actuals	2008-09 Unaudited Actuals
Revenue Limit	6,344,680	\$ 6,233,493	5,805,736	5,838,897	5,805,372
Federal Revenue	13,119,254	12,555,965	15,168,465	20,227,517	21,665,912
State Revenue	16,175,719	13,941,072	14,941,452	8,434,584	8,373,732
Local Revenue	18,288,282	19,872,420	20,885,644	20,804,243	19,522,083
Total Revenue	\$ 53,927,935	\$ 52,602,950	\$ 56,801,297	\$ 55,305,241	\$ 55,367,099
Certificated Salaries	\$ 20,938,190	\$ 19,718,383	\$ 19,456,904	\$ 18,148,183	\$ 17,328,875
Classified Salaries	13,965,743	14,113,806	14,817,915	14,893,361	14,905,448
Employee Benefits	10,421,284	11,167,476	11,694,281	10,633,991	10,082,956
Books & Supplies	8,306,083	6,253,474	11,329,218	5,801,650	5,242,620
Services & Operating Expenses	6,706,313	5,797,492	7,313,661	6,332,375	4,552,743
Capital Outlay	1,179,285	109,174	298,521	876,064	1,142,881
Other Outgo	4,224,213	6,158,788	8,189,803	6,997,339	6,705,236
Total Expenses	\$ 65,741,111	\$ 63,318,593	\$ 73,100,303	\$ 63,682,963	\$ 59,960,759
Transfers In	\$ -	\$ -	\$ -	\$ 118,820	\$ 119,097
Transfers Out	957,267	-	948,834	948,834	948,834
Other Sources	178,746	-	-	946,412	885,482
Other Uses	-	-	-	-	-
Contributions	13,042,741	11,735,166	11,940,841	9,155,481	7,505,699
Total Other	\$ 12,264,220	\$ 11,735,166	\$ 10,992,007	\$ 9,271,879	\$ 7,561,444
Increase/(Decrease)	\$ 451,044	\$ 1,019,523	\$ (5,306,999)	\$ 894,157	\$ 2,967,784
Beginning Fund Balance	\$ 9,337,955	\$ 8,966,736	\$ 9,788,999	\$ 9,788,999	\$ 9,788,999
Ending Fund Balance	\$ 9,788,999	\$ 9,986,259	\$ 4,482,000	\$ 10,683,156	\$ 12,756,783

Combined General Fund

	2007-08 Audited	2008-09 Adopted Budget	2008-09 Second Interim	2008-09 Estimated Actuals	2008-09 Unaudited Actuals
Revenue Limit	\$ 129,886,192	\$ 130,276,237	\$ 124,484,568	\$ 122,104,994	\$ 127,172,355
Federal Revenue	15,307,604	13,537,965	16,025,465	21,084,517	22,190,296
State Revenue	27,679,428	23,887,681	24,846,992	24,599,034	25,199,666
Local Revenue	20,795,896	21,063,905	23,513,677	23,873,359	24,865,962
Total Revenue	\$ 193,669,120	\$ 188,765,788	\$ 188,870,702	\$ 191,661,904	\$ 199,428,279
Certificated Salaries	\$ 94,581,288	\$ 89,622,498	\$ 89,132,483	\$ 90,151,511	\$ 90,149,134
Classified Salaries	30,290,165	30,686,903	31,795,386	31,710,502	32,119,138
Employee Benefits	35,430,008	35,658,373	37,443,817	36,242,476	35,602,692
Books & Supplies	11,648,974	9,037,428	14,593,346	9,509,706	8,934,106
Services & Operating Expenses	17,700,125	16,919,341	19,943,512	20,163,803	18,901,798
Capital Outlay	1,517,016	132,724	560,015	1,121,895	1,485,689
Other Outgo	3,184,240	3,975,729	5,530,359	4,741,846	4,591,306
Total Expenses	\$ 194,351,816	\$ 186,032,996	\$ 198,998,918	\$ 193,641,739	\$ 191,783,863
Transfers In	\$ 2,300,000	\$ 300,000	\$ 300,000	\$ 418,820	\$ 419,097
Transfers Out	1,197,616	-	948,834	1,698,591	1,788,658
Other Sources	402,866	-	15,714	962,126	901,196
Other Uses	-	-	-	-	-
Contributions	-	-	-	-	-
Total Other	\$ 1,505,250	\$ 300,000	\$ (633,120)	\$ (317,645)	\$ (468,365)
Increase/(Decrease)	\$ 822,554	\$ 3,032,792	\$ (10,761,336)	\$ (2,297,480)	\$ 7,176,051
Beginning Fund Balance	\$ 20,865,385	\$ 8,966,736	\$ 21,687,938	\$ 21,687,938	\$ 21,687,938
Ending Fund Balance	\$ 21,687,939	\$ 11,999,528	\$ 10,926,602	\$ 19,390,458	\$ 28,863,989

	2007-08 Audited	2008-09 Adopted Budget	2008-09 Second Interim	2008-09 Estimated Actuals	2008-09 Unaudited Actuals
P-2 Average Daily Attendance (ADA)	22,085.79	21,628.42	21,776.12	21,629.13	21,629.13
Revenue Limit ADA	22,090.72	22,023.25	22,036.68	22,042.82	22,049.57
COLA	4.530%	5.660%	5.660%	5.660%	5.660%
Base Revenue Limit (BRL)	\$ 5,792.80	\$ 6,121.80	\$ 5,792.80	\$ 5,792.80	\$ 5,792.80
Deficit Factor	100.000%	94.643%	90.315%	88.572%	92.156%
Net BRL	5,792.80	5,793.86	5,231.77	5,130.80	5,338.41

Fund 09 Charter Schools Fund

	2007-08 Audited	2008-09 Adopted Budget	2008-09 Second Interim	2008-09 Estimated Actuals	2008-09 Unaudited Actuals
Revenues					
Revenue Limit Sources	\$ 530,195.00	\$ 756,414.00	\$ 1,026,499.00	\$ 1,072,567.00	\$ 1,071,174.00
Federal Revenue	407,431.72	25,000.00	90,511.00	141,140.00	141,140.24
State Revenue	55,920.00	88,042.00	146,219.00	155,289.00	143,207.35
Local Revenue	64,708.77	71,199.00	108,034.00	107,227.00	108,856.53
Total Revenues	\$ 1,058,255.49	\$ 940,655.00	\$ 1,371,263.00	\$ 1,476,223.00	\$ 1,464,378.12
Expenditures					
Certificated Salaries	\$ 392,224.35	\$ 460,418.00	\$ 671,355.00	\$ 617,819.00	\$ 629,098.26
Classified Salaries	52,908.71	59,878.00	89,477.00	93,937.00	104,189.95
Employee Benefits	95,590.52	126,481.00	205,200.00	165,732.00	164,005.56
Books and Supplies	264,909.94	90,973.00	174,066.00	125,712.00	126,566.23
Services & Operating Exp	79,548.76	162,563.00	315,070.00	242,624.00	231,358.10
Capital Outlay	22,487.78	-	-	-	-
Indirect Costs/Debt Srvc	18,317.08	40,342.00	1,181.00	1,181.00	1,181.40
Total Expenditures	\$ 925,987.14	\$ 940,655.00	\$ 1,456,349.00	\$ 1,247,005.00	\$ 1,256,399.50
Excess (Deficiency)	\$ 132,268.35	\$ -	\$ (85,086.00)	\$ 229,218.00	\$ 207,978.62
Other Financing Sources (Uses)					
Transfers In/Other Sources	\$ 48,832.47	\$ -		\$ 243.00	\$ 206.00
Transfers Out/Other Uses	-	-		118,820.00	119,097.60
Contributions	-	-		-	-
Total Other Sources (Uses)	\$ 48,832.47	\$ -	\$ -	\$ (118,577.00)	\$ (118,891.60)
Net Increase (Decrease)	\$ 181,100.82	\$ -	\$ (85,086.00)	\$ 110,641.00	\$ 89,087.02
Beginning Fund Balance	\$ -	\$ 154,080.00	\$ 181,100.82	\$ 181,100.82	\$ 181,100.82
Ending Fund Balance	\$ 181,100.82	\$ 154,080.00	\$ 96,014.82	\$ 291,741.82	\$ 270,187.84
Average Daily Attendance (ADA)	77.12	111.27	161.78	161.97	161.97
General Purpose Block Grant	\$ 6,767.00	\$ 6,798.00	\$ 6,813.00	\$ 6,607.00	\$ 6,611.00
State Funded COLA	4.53%	5.66%	5.66%	5.66%	5.66%
Categorical Blk Grant	\$ 500.00	\$ 500.00	\$ 400.00	\$ 500.00	\$ 500.00
Categorical Blk Grant Proration Factor	91.98%	92.22%	92.22%	98.64%	86.29%

**2008-09 Unaudited Actuals
All Funds Summary**

	General Funds 03 & 06	Charter Schools Fund 09	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13	Deferred Maintenance Fund 14	Special Reserve Fund 17	Funds 03 - 17 Sub Total
Revenues:								
Revenue Limit Sources	\$ 127,172,354.67	\$ 1,071,174.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,243,528.67
Federal Revenues	22,190,295.64	141,140.24	-	148,696.11	7,271,850.00	-	-	29,751,981.99
Other State Revenues	25,199,666.26	143,207.35	498,584.00	1,077,062.66	649,566.00	-	-	27,568,086.27
Other Local Revenues	24,865,961.91	108,856.53	108,089.11	6,348.75	1,705,180.00	13,049.37	25,758.03	26,833,243.70
Total Revenues	\$ 199,428,278.48	\$ 1,464,378.12	\$ 606,673.11	\$ 1,232,107.52	\$ 9,626,596.00	\$ 13,049.37	\$ 25,758.03	\$ 212,396,840.63
Expenditures:								
Certificated Salaries	\$ 90,149,133.99	\$ 629,098.26	\$ 373,067.24	\$ 389,645.19	\$ -	\$ -	\$ -	\$ 91,540,944.68
Classified Salaries	32,119,138.07	104,189.95	100,762.75	337,596.60	3,103,296.00	-	-	35,764,983.37
Employee Benefits	35,602,692.32	164,005.56	87,698.32	223,223.76	1,297,242.00	-	-	37,374,861.96
Books and Supplies	8,934,105.41	126,566.23	40,599.88	224,307.36	3,218,984.00	168,508.11	-	12,713,070.99
Services, Other Operating Expenses	18,901,798.43	231,358.10	24,335.09	29,097.09	477,923.00	695,267.62	-	20,359,779.33
Capital Outlay	1,485,688.76	-	9,163.81	-	130,334.00	8,600.00	-	1,633,786.57
Other Outgo	5,090,180.08	1,181.40	929.40	-	368,794.00	-	-	5,461,084.88
Indirect and Support Costs	(498,873.74)	-	27,084.89	68,974.45	401,633.00	-	-	(1,181.40)
Total Expenditures	\$ 191,783,863.32	\$ 1,256,399.50	\$ 663,641.38	\$ 1,272,844.45	\$ 8,998,206.00	\$ 872,375.73	\$ -	\$ 204,847,330.38
Excess (Deficiency)	\$ 7,644,415.16	\$ 207,978.62	\$ (56,968.27)	\$ (40,736.93)	\$ 628,390.00	\$ (859,326.36)	\$ 25,758.03	\$ 7,549,510.25
Other Financing Sources/Uses								
Interfund Transfers In	\$ 419,097.60	\$ 206.00	\$ 90,104.00	-	-	\$ 1,698,348.00	-	\$ 2,207,755.60
Interfund Transfers Out	1,788,658.00	119,097.60	-	-	-	-	300,000.00	2,207,755.60
Other Sources (Uses)	901,195.77	-	-	-	-	-	-	901,195.77
Contributions	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ (468,364.63)	\$ (118,891.60)	\$ 90,104.00	\$ -	\$ -	\$ 1,698,348.00	\$ (300,000.00)	\$ 901,195.77
Net Increase (Decrease)	\$ 7,176,050.53	\$ 89,087.02	\$ 33,135.73	\$ (40,736.93)	\$ 628,390.00	\$ 839,021.64	\$ (274,241.97)	\$ 8,450,706.02
Beginning Fund Balance	\$ 21,687,938.34	\$ 181,100.82	\$ 281,761.04	\$ 136,574.32	\$ 1,865,198.00	\$ 567,099.10	\$ 392,143.31	\$ 25,111,814.93
Ending Fund Balance	\$ 28,863,988.87	\$ 270,187.84	\$ 314,896.77	\$ 95,837.39	\$ 2,493,588.00	\$ 1,406,120.74	\$ 117,901.34	\$ 33,562,520.95

**2008-09 Unaudited Actuals
All Funds Summary**

	Building Measure E Fund 21	Capital Facilities Fund 25	School Facilities Fund 35	Spec Reserve Cap Outlay Fund 40	Bond Interest & Redemption Fund 51	Self Insurance Fund 67	Funds 21 - 67 Sub Total	All District Funds Total
Revenues:								
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,243,528.67
Federal Revenues	-	-	-	-	-	-	-	29,751,981.99
Other State Revenues	-	-	1,446,256.00	-	182,602.83	-	1,628,858.83	29,196,945.10
Other Local Revenues	1,096,706.87	626,929.95	54,455.09	448.90	11,743,183.22	17,567,009.19	31,088,733.22	57,921,976.92
Total Revenues	\$ 1,096,706.87	\$ 626,929.95	\$ 1,500,711.09	\$ 448.90	\$ 11,925,786.05	\$ 17,567,009.19	\$ 32,717,592.05	\$ 245,114,432.68
Expenditures:								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,540,944.68
Classified Salaries	-	-	-	-	-	-	-	35,764,983.37
Employee Benefits	-	-	-	-	-	-	-	37,374,861.96
Books and Supplies	1,306,843.80	12,215.65	-	-	-	6,129.92	1,325,189.37	14,038,260.36
Services, Other Operating Expenses	371,102.07	242,192.37	-	-	-	13,530,639.72	14,143,934.16	34,503,713.49
Capital Outlay	22,937,310.85	938,750.96	1,446,256.00	-	-	-	25,322,317.81	26,956,104.38
Other Outgo	-	263,975.91	-	-	8,573,512.63	-	8,837,488.54	14,298,573.42
Indirect and Support Costs	-	-	-	-	-	-	-	(1,181.40)
Total Expenditures	\$ 24,615,256.72	\$ 1,457,134.89	\$ 1,446,256.00	\$ -	\$ 8,573,512.63	\$ 13,536,769.64	\$ 49,628,929.88	\$ 254,476,260.26
Excess (Deficiency)	\$ (23,518,549.85)	\$ (830,204.94)	\$ 54,455.09	\$ 448.90	\$ 3,352,273.42	\$ 4,030,239.55	\$ (16,911,337.83)	\$ (9,361,827.58)
Other Financing Sources/Uses								
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,207,755.60
Interfund Transfers Out	-	-	-	-	-	-	-	2,207,755.60
Other Sources (Uses)	-	367,710.82	-	-	14,390.75	-	382,101.57	1,283,297.34
Contributions	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ 367,710.82	\$ -	\$ -	\$ 14,390.75	\$ -	\$ 382,101.57	\$ 1,283,297.34
Net Increase (Decrease)	\$ (23,518,549.85)	\$ (462,494.12)	\$ 54,455.09	\$ 448.90	\$ 3,366,664.17	\$ 4,030,239.55	\$ (16,529,236.26)	\$ (8,078,530.24)
Beginning Fund Balance	\$ 57,066,531.34	\$ 5,100,022.48	\$ 2,010,895.05	\$ 18,812.97	\$ 7,273,135.64	\$ 4,709,736.78	\$ 76,179,134.26	\$ 101,290,949.19
Ending Fund Balance	\$ 33,547,981.49	\$ 4,637,528.36	\$ 2,065,350.14	\$ 19,261.87	\$ 10,639,799.81	\$ 8,739,976.33	\$ 59,649,898.00	\$ 93,212,418.95

2008-09 Unaudited Actuals State Forms

For the Period Ending June 30, 2009

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2008-09 Unaudited Actuals	2009-10 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	G	G
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		
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		
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness	S	
53A	Analysis of Restricted Levies		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
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	Categoricals - Federal/State/Local Grant Awards, Revenues and Expenditures	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
CORR	Education of Adults in County Correctional Facilities		
DAY	Community Day Schools	S	
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2008-09 Unaudited Actuals	2009-10 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	SEA Form Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
TRAN	Annual Report of Pupil Transportation	GS	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 15, 2009

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

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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 2010-11 budget year:

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	59.53%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for the Education of Adults in County Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
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.	(\$302,120.16)
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	\$142,090,561.45
	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.	\$135,821,598.66
ICR	Preliminary Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2010-11, subject to CDE approval.	5.18%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2010-11 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$1,902,513.77
	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]).	\$484,731.07

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	121,366,982.67	5,805,372.00	127,172,354.67	109,927,263.00	5,330,460.00	115,257,723.00	-9.4%
2) Federal Revenue		8100-8299	524,383.74	21,665,911.90	22,190,295.64	32,000.00	14,936,915.00	14,968,915.00	-32.5%
3) Other State Revenue		8300-8599	16,825,934.54	8,373,731.72	25,199,666.26	16,003,795.00	7,625,760.00	23,629,555.00	-6.2%
4) Other Local Revenue		8600-8799	5,343,878.68	19,522,083.23	24,865,961.91	2,399,248.00	19,006,860.00	21,406,108.00	-13.9%
5) TOTAL, REVENUES			144,061,179.63	55,367,098.85	199,428,278.48	128,362,306.00	46,899,995.00	175,262,301.00	-12.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	72,820,258.70	17,328,875.29	90,149,133.99	67,505,758.00	18,564,339.00	86,070,097.00	-4.5%
2) Classified Salaries		2000-2999	17,213,690.21	14,905,447.86	32,119,138.07	14,726,221.00	15,949,376.00	30,675,597.00	-4.5%
3) Employee Benefits		3000-3999	25,519,736.05	10,082,956.27	35,602,692.32	22,600,625.00	11,682,591.00	34,283,216.00	-3.7%
4) Books and Supplies		4000-4999	3,691,485.79	5,242,619.62	8,934,105.41	3,126,394.00	4,058,597.00	7,184,991.00	-19.6%
5) Services and Other Operating Expenditures		5000-5999	14,349,055.27	4,552,743.16	18,901,798.43	11,310,987.00	5,717,196.00	17,028,183.00	-9.9%
6) Capital Outlay		6000-6999	342,807.54	1,142,881.22	1,485,688.76	147,309.00	33,500.00	180,809.00	-87.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	107,716.76	4,982,463.32	5,090,180.08	43,161.00	5,288,356.00	5,331,517.00	4.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,221,646.28)	1,722,772.54	(498,873.74)	(2,382,541.00)	1,911,507.00	(471,034.00)	-5.6%
9) TOTAL, EXPENDITURES			131,823,104.04	59,960,759.28	191,783,863.32	117,077,914.00	63,205,462.00	180,283,376.00	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,238,075.59	(4,593,660.43)	7,644,415.16	11,284,392.00	(16,305,467.00)	(5,021,075.00)	-165.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	300,000.00	119,097.60	419,097.60	0.00	127,011.00	127,011.00	-69.7%
b) Transfers Out		7600-7629	839,824.00	948,834.00	1,788,658.00	1,296,961.00	0.00	1,296,961.00	-27.5%
2) Other Sources/Uses									
a) Sources		8930-8979	15,713.98	885,481.79	901,195.77	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,505,698.81)	7,505,698.81	0.00	(11,636,914.00)	11,636,914.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,029,808.83)	7,561,444.20	(468,364.63)	(12,933,875.00)	11,763,925.00	(1,169,950.00)	149.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,208,266.76	2,967,783.77	7,176,050.53	(1,649,483.00)	(4,541,542.00)	(6,191,025.00)	-186.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,898,939.37	9,788,998.97	21,687,938.34	16,107,206.13	12,756,782.74	28,863,988.87	33.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,898,939.37	9,788,998.97	21,687,938.34	16,107,206.13	12,756,782.74	28,863,988.87	33.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,898,939.37	9,788,998.97	21,687,938.34	16,107,206.13	12,756,782.74	28,863,988.87	33.1%
2) Ending Balance, June 30 (E + F1e)			16,107,206.13	12,756,782.74	28,863,988.87	14,457,723.13	8,215,240.74	22,672,963.87	-21.4%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	25,000.28	0.00	25,000.28	25,000.00	0.00	25,000.00	0.0%
Stores		9712	313,312.20	0.00	313,312.20	337,660.00	0.00	337,660.00	7.8%
Prepaid Expenditures		9713	1,351,464.26	113,639.61	1,465,103.87	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	9,573,249.84	9,573,249.84	0.00	4,867,298.00	4,867,298.00	-49.2%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	5,825,000.00	0.00	5,825,000.00	5,680,848.00	0.00	5,680,848.00	-2.5%
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	8,592,429.39	3,069,893.29	11,662,322.68	1,014,312.00	1,274,316.00	2,288,628.00	-80.4%
Reserve for 2009-10 \$250/ADA RL redu	0000	9780	5,561,138.00		5,561,138.00				
Reserve for 2009-10 RL deficit increase	0000	9780	546,205.00		546,205.00				
Reserve 2009-10 Deficit Spending	0000	9780	1,649,483.00		1,649,483.00				
Reserve - Hemet ES Relocation	0000	9780	112,827.26		112,827.26				
Energy Projects Carry Over - Res 0000	0000	9780	152,426.00		152,426.00				
STAR Testing Carry Over - Res 0010	0000	9780	18,093.94		18,093.94				
Business Summit Carry Over - Res 0010	0000	9780	4,022.84		4,022.84				
MAA Site/Dept Carry Over - Res 0310	0000	9780	62,806.00		62,806.00				
Donations Carry Over - Res 0600	0000	9780	391,619.42		391,619.42				
THS Start Up Carry Over - Res 0700	0000	9780	77,567.16		77,567.16				
Unclaimed Property - Res 0800	0000	9780	16,240.77		16,240.77				
Transpo - Capital Equip/Infrastructure Re	7230	9780		138,630.00	138,630.00				
Other Districts - Reserves	7230	9780		143,183.56	143,183.56				
Other District Reserves	7240	9780		5,009.87	5,009.87				
Redevelopment Reserve for COPS Deb	9010	9780		2,783,069.86	2,783,069.86				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				7,399,903.13	2,073,626.74	9,473,529.87	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	(452,781.14)	2,518,407.43	2,065,626.29				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	57.90	0.00	57.90				
c) in Revolving Fund		9130	25,000.28	0.00	25,000.28				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	727.75	8,440.85	9,168.60				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,274,397.88	5,420,527.11	6,694,924.99				
4) Due from Grantor Government		9290	18,914,524.94	7,512,476.35	26,427,001.29				
5) Due from Other Funds		9310	731,564.49	642,537.88	1,374,102.37				
6) Stores		9320	313,312.20	0.00	313,312.20				
7) Prepaid Expenditures		9330	1,351,464.26	113,639.61	1,465,103.87				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			22,158,268.56	16,216,029.23	38,374,297.79				
H. LIABILITIES									
1) Accounts Payable		9500	1,281,968.81	663,005.79	1,944,974.60				
2) Due to Grantor Governments		9590	3,166,985.00	26,553.39	3,193,538.39				
3) Due to Other Funds		9610	1,602,108.62	14,918.22	1,617,026.84				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	2,754,769.09	2,754,769.09				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			6,051,062.43	3,459,246.49	9,510,308.92				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			16,107,206.13	12,756,782.74	28,863,988.87				

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	96,541,539.00	0.00	96,541,539.00	89,758,259.00	0.00	89,758,259.00	-7.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(91,514.24)	0.00	(91,514.24)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	415,724.68	0.00	415,724.68	415,725.00	0.00	415,725.00	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	1,164.35	0.00	1,164.35	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	26,327,532.69	0.00	26,327,532.69	22,656,416.00	0.00	22,656,416.00	-13.9%
Unsecured Roll Taxes		8042	1,392,609.90	0.00	1,392,609.90	1,391,843.00	0.00	1,391,843.00	-0.1%
Prior Years' Taxes		8043	6,264,320.84	0.00	6,264,320.84	6,264,321.00	0.00	6,264,321.00	0.0%
Supplemental Taxes		8044	945,031.35	0.00	945,031.35	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,354,655.31)	0.00	(5,354,655.31)	(5,880,880.00)	0.00	(5,880,880.00)	9.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	67,628.41	0.00	67,628.41	65,000.00	0.00	65,000.00	-3.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			126,509,381.67	0.00	126,509,381.67	114,670,684.00	0.00	114,670,684.00	-9.4%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,805,372.00)		(5,805,372.00)	(5,330,460.00)		(5,330,460.00)	-8.2%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		285,355.00	285,355.00		0.00	0.00	-100.0%
Special Education ADA Transfer	6500	8091		5,520,017.00	5,520,017.00		5,330,460.00	5,330,460.00	-3.4%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	875,856.00	0.00	875,856.00	816,554.00	0.00	816,554.00	-6.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(203,327.00)	0.00	(203,327.00)	(229,515.00)	0.00	(229,515.00)	12.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	(9,556.00)	0.00	(9,556.00)	0.00	0.00	0.00	-100.0%
TOTAL, REVENUE LIMIT SOURCES			121,366,982.67	5,805,372.00	127,172,354.67	109,927,263.00	5,330,460.00	115,257,723.00	-9.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,246,724.00	4,246,724.00	0.00	5,398,276.00	5,398,276.00	27.1%
Special Education Discretionary Grants		8182	0.00	248,313.00	248,313.00	0.00	282,461.00	282,461.00	13.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	36,363.51	0.00	36,363.51	17,000.00	0.00	17,000.00	-53.2%
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	1,056,080.29	1,056,080.29	0.00	1,001,553.00	1,001,553.00	-5.2%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		15,221,425.66	15,221,425.66		7,708,898.00	7,708,898.00	-49.4%
Vocational and Applied Technology Education	3500-3699	8290		130,160.00	130,160.00		147,141.00	147,141.00	13.0%
Safe and Drug Free Schools	3700-3799	8290		78,231.34	78,231.34		86,553.00	86,553.00	10.6%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	488,020.23	684,977.61	1,172,997.84	15,000.00	312,033.00	327,033.00	-72.1%
TOTAL, FEDERAL REVENUE			524,383.74	21,665,911.90	22,190,295.64	32,000.00	14,936,915.00	14,968,915.00	-32.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	1,672,639.00		1,672,639.00	1,966,551.00		1,966,551.00	17.6%
Prior Years	0000	8319	29,405.00		29,405.00	0.00		0.00	-100.0%
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		1,259,323.00	1,259,323.00		1,259,323.00	1,259,323.00	0.0%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		2,214,140.00	2,214,140.00		2,214,140.00	2,214,140.00	0.0%
Spec. Ed. Transportation	7240	8311		613,253.00	613,253.00		613,253.00	613,253.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	6,089,182.00	0.00	6,089,182.00	5,970,397.00	0.00	5,970,397.00	-2.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,504,570.25	298,939.95	2,803,510.20	2,379,893.00	248,573.00	2,628,466.00	-6.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		0.00	0.00		0.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		0.00	0.00		0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		(4,663.00)	(4,663.00)		0.00	0.00	-100.0%
Staff Development	7294, 7295, 7296	8590		0.00	0.00		0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		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		186,287.73	186,287.73		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		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%
Teacher Credentialing Block Grant	7392	8590		0.00	0.00		0.00	0.00	0.0%
Professional Development Block Grant	7393	8590		0.00	0.00		0.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590		0.00	0.00		0.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,530,138.29	3,806,451.04	10,336,589.33	5,686,954.00	3,290,471.00	8,977,425.00	-13.1%
TOTAL, OTHER STATE REVENUE			16,825,934.54	8,373,731.72	25,199,666.26	16,003,795.00	7,625,760.00	23,629,555.00	-6.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	3,471,020.02	3,471,020.02	0.00	3,100,000.00	3,100,000.00	-10.7%
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	15,125.48	0.00	15,125.48	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	8.25	0.00	8.25	0.00	0.00	0.00	-100.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	2.52	0.00	2.52	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	225,807.74	0.00	225,807.74	160,000.00	0.00	160,000.00	-29.1%
Interest		8660	438,470.40	0.00	438,470.40	400,000.00	0.00	400,000.00	-8.8%
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	143,308.61	143,308.61	0.00	200,000.00	200,000.00	39.6%
Transportation Services	7230, 7240	8677		5,437,485.99	5,437,485.99		6,987,305.00	6,987,305.00	28.5%
Interagency Services	All Other	8677	809,820.52	528,147.55	1,337,968.07	165,056.00	25,000.00	190,056.00	-85.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,854,643.77	612,282.06	4,466,925.83	1,674,192.00	435,250.00	2,109,442.00	-52.8%
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		9,329,839.00	9,329,839.00		8,259,305.00	8,259,305.00	-11.5%
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	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,343,878.68	19,522,083.23	24,865,961.91	2,399,248.00	19,006,860.00	21,406,108.00	-13.9%
TOTAL, REVENUES			144,061,179.63	55,367,098.85	199,428,278.48	128,362,306.00	46,899,995.00	175,262,301.00	-12.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	62,604,184.11	12,505,180.48	75,109,364.59	58,342,120.00	13,390,898.00	71,733,018.00	-4.5%
Certificated Pupil Support Salaries		1200	2,467,904.61	3,081,318.32	5,549,222.93	2,190,535.00	3,661,547.00	5,852,082.00	5.5%
Certificated Supervisors' and Administrators' Salaries		1300	7,533,093.88	1,533,174.71	9,066,268.59	6,934,103.00	1,265,116.00	8,199,219.00	-9.6%
Other Certificated Salaries		1900	215,076.10	209,201.78	424,277.88	39,000.00	246,778.00	285,778.00	-32.6%
TOTAL, CERTIFICATED SALARIES			72,820,258.70	17,328,875.29	90,149,133.99	67,505,758.00	18,564,339.00	86,070,097.00	-4.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	474,880.88	5,040,022.47	5,514,903.35	405,897.00	4,889,037.00	5,294,934.00	-4.0%
Classified Support Salaries		2200	5,833,350.78	6,548,178.97	12,381,529.75	4,266,648.00	7,751,112.00	12,017,760.00	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	2,718,492.38	665,482.58	3,383,974.96	2,725,562.00	782,259.00	3,507,821.00	3.7%
Clerical, Technical and Office Salaries		2400	6,172,444.30	1,003,686.92	7,176,131.22	5,653,179.00	920,348.00	6,573,527.00	-8.4%
Other Classified Salaries		2900	2,014,521.87	1,648,076.92	3,662,598.79	1,674,935.00	1,606,620.00	3,281,555.00	-10.4%
TOTAL, CLASSIFIED SALARIES			17,213,690.21	14,905,447.86	32,119,138.07	14,726,221.00	15,949,376.00	30,675,597.00	-4.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,950,119.26	1,355,368.35	7,305,487.61	5,542,997.00	1,472,330.00	7,015,327.00	-4.0%
PERS		3201-3202	2,563,434.69	2,188,047.80	4,751,482.49	2,321,720.00	2,518,307.00	4,840,027.00	1.9%
OASDI/Medicare/Alternative		3301-3302	2,190,211.97	1,276,823.18	3,467,035.15	2,050,815.00	1,476,882.00	3,527,697.00	1.7%
Health and Welfare Benefits		3401-3402	10,802,089.09	3,897,755.37	14,699,844.46	9,868,592.00	4,619,455.00	14,488,047.00	-1.4%
Unemployment Insurance		3501-3502	269,509.24	96,698.17	366,207.41	246,721.00	103,568.00	350,289.00	-4.3%
Workers' Compensation		3601-3602	2,121,092.35	758,029.24	2,879,121.59	1,937,383.00	813,145.00	2,750,528.00	-4.5%
OPEB, Allocated		3701-3702	393,363.01	140,807.28	534,170.29	310,014.00	130,130.00	440,144.00	-17.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	409,773.27	369,426.88	779,200.15	322,383.00	394,890.00	717,273.00	-7.9%
Other Employee Benefits		3901-3902	820,143.17	0.00	820,143.17	0.00	153,884.00	153,884.00	-81.2%
TOTAL, EMPLOYEE BENEFITS			25,519,736.05	10,082,956.27	35,602,692.32	22,600,625.00	11,682,591.00	34,283,216.00	-3.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,131,290.66	1,142,118.20	2,273,408.86	700,000.00	248,573.00	948,573.00	-58.3%
Books and Other Reference Materials		4200	64,640.22	135,687.36	200,327.58	1,124.00	164,543.00	165,667.00	-17.3%
Materials and Supplies		4300	2,283,995.02	2,943,850.35	5,227,845.37	2,402,102.00	3,450,379.00	5,852,481.00	11.9%
Noncapitalized Equipment		4400	211,559.89	1,001,236.55	1,212,796.44	23,168.00	186,102.00	209,270.00	-82.7%
Food		4700	0.00	19,727.16	19,727.16	0.00	9,000.00	9,000.00	-54.4%
TOTAL, BOOKS AND SUPPLIES			3,691,485.79	5,242,619.62	8,934,105.41	3,126,394.00	4,058,597.00	7,184,991.00	-19.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	700,430.17	1,969,572.99	2,670,003.16	0.00	1,838,279.00	1,838,279.00	-31.2%
Travel and Conferences		5200	289,642.41	279,996.27	569,638.68	216,939.00	227,318.00	444,257.00	-22.0%
Dues and Memberships		5300	49,385.48	22,146.70	71,532.18	45,050.00	12,828.00	57,878.00	-19.1%
Insurance		5400 - 5450	777,658.50	0.00	777,658.50	775,000.00	40,630.00	815,630.00	4.9%
Operations and Housekeeping Services		5500	5,160,320.34	77,984.74	5,238,305.08	5,667,760.00	67,650.00	5,735,410.00	9.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	832,508.44	1,038,478.88	1,870,987.32	585,773.00	1,103,245.00	1,689,018.00	-9.7%
Transfers of Direct Costs		5710	1,724,216.81	(1,724,216.81)	0.00	187,498.00	(187,498.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(48,532.22)	(35,467.79)	(84,000.01)	(44,613.00)	(32,900.00)	(77,513.00)	-7.7%
Professional/Consulting Services and Operating Expenditures		5800	3,755,771.50	2,854,402.75	6,610,174.25	2,736,330.00	2,597,224.00	5,333,554.00	-19.3%
Communications		5900	1,107,653.84	69,845.43	1,177,499.27	1,141,250.00	50,420.00	1,191,670.00	1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,349,055.27	4,552,743.16	18,901,798.43	11,310,987.00	5,717,196.00	17,028,183.00	-9.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	3,680.90	8,061.08	11,741.98	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	97,473.99	0.00	97,473.99	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	241,652.65	1,117,634.01	1,359,286.66	147,309.00	33,500.00	180,809.00	-86.7%
Equipment Replacement		6500	0.00	17,186.13	17,186.13	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			342,807.54	1,142,881.22	1,485,688.76	147,309.00	33,500.00	180,809.00	-87.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	6,638.00	0.00	6,638.00	7,000.00	0.00	7,000.00	5.5%
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	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	13,438.52	2,870,882.91	2,884,321.43	2,756.00	3,229,993.00	3,232,749.00	12.1%
Other Debt Service - Principal		7439	87,640.24	2,111,580.41	2,199,220.65	33,405.00	2,058,363.00	2,091,768.00	-4.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			107,716.76	4,982,463.32	5,090,180.08	43,161.00	5,288,356.00	5,331,517.00	4.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,722,772.54)	1,722,772.54	0.00	(1,911,507.00)	1,911,507.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(498,873.74)	0.00	(498,873.74)	(471,034.00)	0.00	(471,034.00)	-5.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,221,646.28)	1,722,772.54	(498,873.74)	(2,382,541.00)	1,911,507.00	(471,034.00)	-5.6%
TOTAL, EXPENDITURES			131,823,104.04	59,960,759.28	191,783,863.32	117,077,914.00	63,205,462.00	180,283,376.00	-6.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	300,000.00	0.00	300,000.00	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	119,097.60	119,097.60	0.00	127,011.00	127,011.00	6.6%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	119,097.60	419,097.60	0.00	127,011.00	127,011.00	-69.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	948,834.00	948,834.00	716,086.00	0.00	716,086.00	-24.5%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	839,824.00	0.00	839,824.00	580,875.00	0.00	580,875.00	-30.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			839,824.00	948,834.00	1,788,658.00	1,296,961.00	0.00	1,296,961.00	-27.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	15,713.98	885,481.79	901,195.77	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			15,713.98	885,481.79	901,195.77	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(10,839,717.05)	10,839,717.05	0.00	(11,636,914.00)	11,636,914.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(440,203.00)	440,203.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	67,791.00	(67,791.00)	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	3,706,430.24	(3,706,430.24)	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,505,698.81)	7,505,698.81	0.00	(11,636,914.00)	11,636,914.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(8,029,808.83)	7,561,444.20	(468,364.63)	(12,933,875.00)	11,763,925.00	(1,169,950.00)	149.8%

Resource	Description	2008-09 Unaudited Actuals	2009-10 Budget
3200	ARRA: State Fiscal Stabilization Fund	7,523,381.00	3,489,223.00
5640	Medi-Cal Billing Option	350,609.12	135,063.00
6286	English Language Acquisition Program, Teacher Training & Student /	107,651.33	69,088.00
6300	Lottery: Instructional Materials	35,932.63	2,787.00
7090	Economic Impact Aid (EIA)	1,331,336.31	750,408.00
7091	Economic Impact Aid: Limited English Proficiency (LEP)	224,339.45	195,729.00
7230	Transportation: Home to School	0.00	225,000.00
Total, Legally Restricted Balance		9,573,249.84	4,867,298.00

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	1,071,174.00	1,230,047.00	14.8%
2) Federal Revenue		8100-8299	141,140.24	0.00	-100.0%
3) Other State Revenue		8300-8599	143,207.35	130,822.00	-8.6%
4) Other Local Revenue		8600-8799	108,856.53	131,475.00	20.8%
5) TOTAL, REVENUES			1,464,378.12	1,492,344.00	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	629,098.26	760,390.00	20.9%
2) Classified Salaries		2000-2999	104,189.95	101,202.00	-2.9%
3) Employee Benefits		3000-3999	164,005.56	213,657.00	30.3%
4) Books and Supplies		4000-4999	126,566.23	73,201.00	-42.2%
5) Services and Other Operating Expenditures		5000-5999	231,358.10	277,897.00	20.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,181.40	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,256,399.50	1,426,347.00	13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			207,978.62	65,997.00	-68.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	206.00	0.00	-100.0%
b) Transfers Out		7600-7629	119,097.60	127,011.00	6.6%
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			(118,891.60)	(127,011.00)	6.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			89,087.02	(61,014.00)	-168.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,100.82	270,187.84	49.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			181,100.82	270,187.84	49.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,100.82	270,187.84	49.2%
2) Ending Balance, June 30 (E + F1e)			270,187.84	209,173.84	-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	50,629.00	50,629.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	199,341.65	0.00	-100.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	20,217.19	180,099.00	790.8%
Donations Carry Over	0000	9780	2,367.25		
Unrestricted Lottery Carry Over	1100	9780	17,849.94		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				(21,554.16)	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	133,232.23		
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	249,028.52		
4) Due from Grantor Government		9290	35,195.00		
5) Due from Other Funds		9310	36,380.97		
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			453,836.72		
H. LIABILITIES					
1) Accounts Payable		9500	21,278.36		
2) Due to Grantor Governments		9590	40,904.00		
3) Due to Other Funds		9610	121,466.52		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			183,648.88		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			270,187.84		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	867,456.00	1,000,532.00	15.3%
State Aid - Prior Years		8019	(9,165.00)	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	203,327.00	229,515.00	12.9%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	9,556.00	0.00	-100.0%
TOTAL, REVENUE LIMIT SOURCES			1,071,174.00	1,230,047.00	14.8%
FEDERAL REVENUE					
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	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	116,140.24	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290	25,000.00	0.00	-100.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			141,140.24	0.00	-100.0%
OTHER STATE REVENUE					
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%
Gifted and Talented Pupils	7140	8311	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
School Improvement Program	7260-7265	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	33,941.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	88,266.00	110,376.00	25.0%
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	20,182.35	19,610.00	-2.8%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.0%
Staff Development	7294, 7295, 7296	8590	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	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%
Pupil Retention Block Grant	7390	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	0.00	0.00	0.0%
Professional Development Block Grant	7393	8590	0.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590	0.00	0.00	0.0%
School and Library Improvement Block Grant	7395	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	818.00	836.00	2.2%
TOTAL, OTHER STATE REVENUE			143,207.35	130,822.00	-8.6%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
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	4,350.53	5,300.00	21.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
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	3,875.00	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	100,631.00	126,175.00	25.4%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
ROC/P Transfers					
From Districts or Charter Schools	6350	8791	0.00	0.00	0.0%
From County Offices	6350	8792	0.00	0.00	0.0%
From JPAs	6350	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%
TOTAL, OTHER LOCAL REVENUE			108,856.53	131,475.00	20.8%
TOTAL, REVENUES			1,464,378.12	1,492,344.00	1.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	498,689.05	556,813.00	11.7%
Certificated Pupil Support Salaries		1200	25,319.39	33,978.00	34.2%
Certificated Supervisors' and Administrators' Salaries		1300	67,093.77	123,796.00	84.5%
Other Certificated Salaries		1900	37,996.05	45,803.00	20.5%
TOTAL, CERTIFICATED SALARIES			629,098.26	760,390.00	20.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	31,707.02	31,731.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	72,440.12	69,471.00	-4.1%
Other Classified Salaries		2900	42.81	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			104,189.95	101,202.00	-2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	48,412.30	62,732.00	29.6%
PERS		3201-3202	13,604.67	15,917.00	17.0%
OASDI/Medicare/Alternative		3301-3302	16,061.86	18,768.00	16.8%
Health and Welfare Benefits		3401-3402	63,248.53	90,108.00	42.5%
Unemployment Insurance		3501-3502	2,199.87	2,583.00	17.4%
Workers' Compensation		3601-3602	17,272.86	20,300.00	17.5%
OPEB, Allocated		3701-3702	3,205.47	3,249.00	1.4%
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			164,005.56	213,657.00	30.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	36,997.76	6,864.00	-81.4%
Books and Other Reference Materials		4200	3,459.04	5,000.00	44.5%
Materials and Supplies		4300	36,051.18	55,837.00	54.9%
Noncapitalized Equipment		4400	50,058.25	5,500.00	-89.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			126,566.23	73,201.00	-42.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,457.97	10,400.00	23.0%
Dues and Memberships		5300	415.00	415.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	96,658.94	105,705.00	9.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,358.85	18,516.00	6.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	73,343.67	77,113.00	5.1%
Professional/Consulting Services and Operating Expenditures		5800	23,704.76	49,384.00	108.3%
Communications		5900	11,418.91	16,364.00	43.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			231,358.10	277,897.00	20.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	1,181.40	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,181.40	0.00	-100.0%
TOTAL, EXPENDITURES			1,256,399.50	1,426,347.00	13.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	206.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			206.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	119,097.60	127,011.00	6.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			119,097.60	127,011.00	6.6%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(118,891.60)	(127,011.00)	6.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	498,584.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	108,089.11	100,500.00	-7.0%
5) TOTAL, REVENUES			606,673.11	100,500.00	-83.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	373,067.24	367,424.00	-1.5%
2) Classified Salaries		2000-2999	100,762.75	98,316.00	-2.4%
3) Employee Benefits		3000-3999	87,698.32	95,785.00	9.2%
4) Books and Supplies		4000-4999	40,599.88	104,036.00	156.2%
5) Services and Other Operating Expenditures		5000-5999	24,335.09	23,050.00	-5.3%
6) Capital Outlay		6000-6999	9,163.81	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	929.40	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	27,084.89	25,114.00	-7.3%
9) TOTAL, EXPENDITURES			663,641.38	713,725.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(56,968.27)	(613,225.00)	976.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	90,104.00	580,875.00	544.7%
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			90,104.00	580,875.00	544.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,135.73	(32,350.00)	-197.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	281,761.04	314,896.77	11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,761.04	314,896.77	11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,761.04	314,896.77	11.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	314,896.77	276,794.00	-12.1%
GAIN Carry Over - Res 0011	0000	9780	79,439.00		
GED Carry Over - Res 0012	0000	9780	17,050.36		
Fee-Based Classes Carry Over - Res 0013	0000	9780	5,140.39		
Donations Carry Over - Res 0600	0000	9780	212.76		
Tier III Carry Over - Res 0755	0000	9780	11,152.00		
Ad Ed Apport - Carry Over - Res 0852	0000	9780	105,172.80		
Tier III/CBET Carry Over - Res 0891	0000	9780	96,729.46		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		5,752.77	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	267,922.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100.00		
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	1,877.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	55,900.00		
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			325,800.22		
H. LIABILITIES					
1) Accounts Payable		9500	2,550.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,352.89		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			10,903.45		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			314,896.77		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments Adult Education Current Year	6390	8311	0.00	0.00	0.0%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	414,577.00	0.00	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	(27,310.00)	0.00	-100.0%
All Other State Revenue		8590	111,317.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			498,584.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,894.67	5,000.00	-15.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	99,355.20	92,500.00	-6.9%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,839.24	3,000.00	5.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			108,089.11	100,500.00	-7.0%
TOTAL, REVENUES			606,673.11	100,500.00	-83.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	239,120.84	206,500.00	-13.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	133,946.40	160,924.00	20.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			373,067.24	367,424.00	-1.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	9,928.40	7,876.00	-20.7%
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	54,802.23	55,344.00	1.0%
Other Classified Salaries		2900	36,032.12	35,096.00	-2.6%
TOTAL, CLASSIFIED SALARIES			100,762.75	98,316.00	-2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	24,532.30	30,313.00	23.6%
PERS		3201-3202	13,793.32	14,712.00	6.7%
OASDI/Medicare/Alternative		3301-3302	11,761.84	12,849.00	9.2%
Health and Welfare Benefits		3401-3402	19,962.47	20,531.00	2.8%
Unemployment Insurance		3501-3502	1,421.37	1,398.00	-1.6%
Workers' Compensation		3601-3602	11,152.77	10,971.00	-1.6%
OPEB, Allocated		3701-3702	2,056.94	1,756.00	-14.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,017.31	3,255.00	7.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			87,698.32	95,785.00	9.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	30.94	0.00	-100.0%
Materials and Supplies		4300	34,607.34	104,036.00	200.6%
Noncapitalized Equipment		4400	5,961.60	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			40,599.88	104,036.00	156.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,198.23	2,000.00	-9.0%
Dues and Memberships		5300	476.00	750.00	57.6%
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	5,491.99	6,456.00	17.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	419.27	400.00	-4.6%
Professional/Consulting Services and Operating Expenditures		5800	15,330.82	12,894.00	-15.9%
Communications		5900	418.78	550.00	31.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,335.09	23,050.00	-5.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	9,163.81	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,163.81	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	929.40	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			929.40	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	27,084.89	25,114.00	-7.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			27,084.89	25,114.00	-7.3%
TOTAL, EXPENDITURES			663,641.38	713,725.00	7.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	90,104.00	580,875.00	544.7%
(a) TOTAL, INTERFUND TRANSFERS IN			90,104.00	580,875.00	544.7%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			90,104.00	580,875.00	544.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	148,696.11	140,000.00	-5.8%
3) Other State Revenue		8300-8599	1,077,062.66	1,237,758.00	14.9%
4) Other Local Revenue		8600-8799	6,348.75	0.00	-100.0%
5) TOTAL, REVENUES			1,232,107.52	1,377,758.00	11.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	389,645.19	449,547.00	15.4%
2) Classified Salaries		2000-2999	337,596.60	444,304.00	31.6%
3) Employee Benefits		3000-3999	223,223.76	290,807.00	30.3%
4) Books and Supplies		4000-4999	224,307.36	244,619.00	9.1%
5) Services and Other Operating Expenditures		5000-5999	29,097.09	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	68,974.45	38,481.00	-44.2%
9) TOTAL, EXPENDITURES			1,272,844.45	1,467,758.00	15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,736.93)	(90,000.00)	120.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,736.93)	(90,000.00)	120.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	136,574.32	95,837.39	-29.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,574.32	95,837.39	-29.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,574.32	95,837.39	-29.8%
2) Ending Balance, June 30 (E + F1e)			95,837.39	5,837.39	-93.9%
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	95,837.39	0.00	-100.0%
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	12,441.00	New
c) Undesignated Amount			0.00		
d) Unappropriated Amount				(6,603.61)	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	185,922.28		
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	740.28		
4) Due from Grantor Government		9290	131,857.69		
5) Due from Other Funds		9310	9,437.34		
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			327,957.59		
H. LIABILITIES					
1) Accounts Payable		9500	27,029.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	205,090.71		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			232,120.20		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			95,837.39		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	145,220.11	140,000.00	-3.6%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	3,476.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			148,696.11	140,000.00	-5.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	10,388.65	10,000.00	-3.7%
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	747,517.00	753,900.00	0.9%
All Other State Revenue	All Other	8590	319,157.01	473,858.00	48.5%
TOTAL, OTHER STATE REVENUE			1,077,062.66	1,237,758.00	14.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	4,026.26	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	2,281.34	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	41.15	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,348.75	0.00	-100.0%
TOTAL, REVENUES			1,232,107.52	1,377,758.00	11.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	306,583.68	365,870.00	19.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	83,061.51	83,677.00	0.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			389,645.19	449,547.00	15.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	242,169.95	322,585.00	33.2%
Classified Support Salaries		2200	97.84	7,800.00	7872.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	94,975.21	113,919.00	19.9%
Other Classified Salaries		2900	353.60	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			337,596.60	444,304.00	31.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	23,875.50	29,898.00	25.2%
PERS		3201-3202	51,281.26	70,705.00	37.9%
OASDI/Medicare/Alternative		3301-3302	32,119.69	42,046.00	30.9%
Health and Welfare Benefits		3401-3402	80,983.81	105,607.00	30.4%
Unemployment Insurance		3501-3502	2,182.76	2,682.00	22.9%
Workers' Compensation		3601-3602	17,140.20	21,060.00	22.9%
OPEB, Allocated		3701-3702	3,186.63	3,372.00	5.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	12,453.91	15,437.00	24.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			223,223.76	290,807.00	30.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	8,539.38	0.00	-100.0%
Materials and Supplies		4300	37,656.31	94,619.00	151.3%
Noncapitalized Equipment		4400	2,014.19	0.00	-100.0%
Food		4700	176,097.48	150,000.00	-14.8%
TOTAL, BOOKS AND SUPPLIES			224,307.36	244,619.00	9.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,743.41	0.00	-100.0%
Dues and Memberships		5300	3,361.34	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,780.68	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,272.88	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	280.00	0.00	-100.0%
Communications		5900	2,658.78	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,097.09	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	68,974.45	38,481.00	-44.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			68,974.45	38,481.00	-44.2%
TOTAL, EXPENDITURES			1,272,844.45	1,467,758.00	15.3%

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,271,850.00	7,870,524.00	8.2%
3) Other State Revenue		8300-8599	649,566.00	637,051.00	-1.9%
4) Other Local Revenue		8600-8799	1,705,180.00	1,771,407.00	3.9%
5) TOTAL, REVENUES			9,626,596.00	10,278,982.00	6.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,103,296.00	3,046,410.00	-1.8%
3) Employee Benefits		3000-3999	1,297,242.00	1,317,658.00	1.6%
4) Books and Supplies		4000-4999	3,218,984.00	4,123,621.00	28.1%
5) Services and Other Operating Expenditures		5000-5999	477,923.00	526,453.00	10.2%
6) Capital Outlay		6000-6999	130,334.00	463,000.00	255.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	368,794.00	367,126.00	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	401,633.00	407,439.00	1.4%
9) TOTAL, EXPENDITURES			8,998,206.00	10,251,707.00	13.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			628,390.00	27,275.00	-95.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			628,390.00	27,275.00	-95.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,868,931.00	2,493,588.00	33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,868,931.00	2,493,588.00	33.4%
d) Other Restatements		9795	(3,733.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,865,198.00	2,493,588.00	33.7%
2) Ending Balance, June 30 (E + F1e)			2,493,588.00	2,520,863.00	1.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	364,896.00	400,000.00	9.6%
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	1,504,209.00	2,101,029.00	39.7%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	624,483.00	0.00	-100.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				19,834.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,778,599.00		
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	460,757.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	364,896.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,604,252.00		
H. LIABILITIES					
1) Accounts Payable		9500	174,248.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	936,416.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,110,664.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,493,588.00		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,271,850.00	7,870,524.00	8.2%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,271,850.00	7,870,524.00	8.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	608,917.00	637,051.00	4.6%
All Other State Revenue		8590	40,649.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			649,566.00	637,051.00	-1.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	38,539.00	0.00	-100.0%
Food Service Sales		8634	1,617,887.00	1,759,912.00	8.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,905.00	11,495.00	-42.3%
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	28,849.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,705,180.00	1,771,407.00	3.9%
TOTAL, REVENUES			9,626,596.00	10,278,982.00	6.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,210,493.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	318,601.00	374,622.00	17.6%
Clerical, Technical and Office Salaries		2400	463,767.00	783,888.00	69.0%
Other Classified Salaries		2900	110,435.00	1,887,900.00	1609.5%
TOTAL, CLASSIFIED SALARIES			3,103,296.00	3,046,410.00	-1.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	415,577.00	446,286.00	7.4%
OASDI/Medicare/Alternative		3301-3302	196,386.00	195,517.00	-0.4%
Health and Welfare Benefits		3401-3402	508,173.00	500,000.00	-1.6%
Unemployment Insurance		3501-3502	9,311.00	9,346.00	0.4%
Workers' Compensation		3601-3602	73,079.00	72,331.00	-1.0%
OPEB, Allocated		3701-3702	13,537.00	13,589.00	0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	81,179.00	80,589.00	-0.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,297,242.00	1,317,658.00	1.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	362,893.00	352,693.00	-2.8%
Noncapitalized Equipment		4400	33,963.00	39,738.00	17.0%
Food		4700	2,822,128.00	3,731,190.00	32.2%
TOTAL, BOOKS AND SUPPLIES			3,218,984.00	4,123,621.00	28.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,434.00	16,783.00	278.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	282,068.00	315,497.00	11.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,460.00	151,426.00	8.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	34,924.00	24,747.00	-29.1%
Communications		5900	17,037.00	18,000.00	5.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			477,923.00	526,453.00	10.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	130,334.00	463,000.00	255.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			130,334.00	463,000.00	255.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	193,794.00	187,126.00	-3.4%
Other Debt Service - Principal		7439	175,000.00	180,000.00	2.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			368,794.00	367,126.00	-0.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	401,633.00	407,439.00	1.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			401,633.00	407,439.00	1.4%
TOTAL, EXPENDITURES			8,998,206.00	10,251,707.00	13.9%

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,049.37	7,000.00	-46.4%
5) TOTAL, REVENUES			13,049.37	7,000.00	-46.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	168,508.11	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	695,267.62	723,086.00	4.0%
6) Capital Outlay		6000-6999	8,600.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			872,375.73	723,086.00	-17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(859,326.36)	(716,086.00)	-16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,698,348.00	716,086.00	-57.8%
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			1,698,348.00	716,086.00	-57.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			839,021.64	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	567,099.10	1,406,120.74	147.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			567,099.10	1,406,120.74	147.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			567,099.10	1,406,120.74	147.9%
2) Ending Balance, June 30 (E + F1e)			1,406,120.74	1,406,120.74	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	1,406,120.74	484,419.00	-65.5%
Tier III Deferred Maintenance	0000	9780	1,406,120.74		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				921,701.74	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,414,503.81		
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	2,682.32		
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			1,417,186.13		
H. LIABILITIES					
1) Accounts Payable		9500	11,065.39		
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			11,065.39		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,406,120.74		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	13,049.37	7,000.00	-46.4%
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			13,049.37	7,000.00	-46.4%
TOTAL, REVENUES			13,049.37	7,000.00	-46.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	168,508.11	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			168,508.11	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	695,267.62	723,086.00	4.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			695,267.62	723,086.00	4.0%
CAPITAL OUTLAY					
Land Improvements		6170	8,600.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,600.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			872,375.73	723,086.00	-17.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	948,834.00	716,086.00	-24.5%
Other Authorized Interfund Transfers In		8919	749,514.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,698,348.00	716,086.00	-57.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,698,348.00	716,086.00	-57.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,758.03	0.00	-100.0%
5) TOTAL, REVENUES			25,758.03	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,758.03	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	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			(300,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(274,241.97)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	392,143.31	117,901.34	-69.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			392,143.31	117,901.34	-69.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			392,143.31	117,901.34	-69.9%
2) Ending Balance, June 30 (E + F1e)			117,901.34	117,901.34	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	117,901.34	103,597.00	-12.1%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	25,000.00	New
c) Undesignated Amount			0.00		
d) Unappropriated Amount				(10,695.66)	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	416,323.04		
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	1,578.30		
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			417,901.34		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	300,000.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			300,000.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			117,901.34		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,758.03	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,758.03	0.00	-100.0%
TOTAL, REVENUES			25,758.03	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	300,000.00	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			300,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(300,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,096,706.87	800,000.00	-27.1%
5) TOTAL, REVENUES			1,096,706.87	800,000.00	-27.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,306,843.80	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	371,102.07	0.00	-100.0%
6) Capital Outlay		6000-6999	22,937,310.85	800,000.00	-96.5%
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			24,615,256.72	800,000.00	-96.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,518,549.85)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,518,549.85)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,066,531.34	33,547,981.49	-41.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,066,531.34	33,547,981.49	-41.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,066,531.34	33,547,981.49	-41.2%
2) Ending Balance, June 30 (E + F1e)			33,547,981.49	33,547,981.49	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	33,547,981.49	35,022,744.00	4.4%
Measure T Projects	0000	9780	33,547,981.49		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				(1,474,762.51)	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	35,898,086.49		
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	148,146.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,457.50		
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			36,047,690.22		
H. LIABILITIES					
1) Accounts Payable		9500	2,497,605.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,102.98		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			2,499,708.73		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			33,547,981.49		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		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	1,096,706.87	800,000.00	-27.1%
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%
TOTAL, OTHER LOCAL REVENUE			1,096,706.87	800,000.00	-27.1%
TOTAL, REVENUES			1,096,706.87	800,000.00	-27.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	645,162.29	0.00	-100.0%
Noncapitalized Equipment		4400	661,681.51	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,306,843.80	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	91,165.58	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,614.34	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,010.68	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	235,311.47	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			371,102.07	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	84,403.90	0.00	-100.0%
Land Improvements		6170	15,110,530.55	800,000.00	-94.7%
Buildings and Improvements of Buildings		6200	7,695,979.16	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	46,397.24	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,937,310.85	800,000.00	-96.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,615,256.72	800,000.00	-96.7%

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

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	626,929.95	600,000.00	-4.3%
5) TOTAL, REVENUES			626,929.95	600,000.00	-4.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	12,215.65	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	242,192.37	0.00	-100.0%
6) Capital Outlay		6000-6999	938,750.96	407,641.00	-56.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	263,975.91	192,359.00	-27.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,457,134.89	600,000.00	-58.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(830,204.94)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	367,710.82	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			367,710.82	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(462,494.12)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,100,022.48	4,637,528.36	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,100,022.48	4,637,528.36	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,100,022.48	4,637,528.36	-9.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	4,637,528.36	5,067,328.00	9.3%
2004 COPS Projects	9010	9780	357,406.76		
CFD 2004-1-1	9010	9780	17,707.04		
CFD 2005-3	9010	9780	187,745.98		
Winchester Ranch CFD	9010	9780	124,190.92		
Other Projects	9010	9780	3,950,477.66		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		(429,799.64)	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,683,239.90		
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	272,525.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	69,569.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,700,000.00		
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			4,725,334.12		
H. LIABILITIES					
1) Accounts Payable		9500	87,805.41		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.35		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			87,805.76		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,637,528.36		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	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	112,196.41	100,000.00	-10.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	514,733.54	500,000.00	-2.9%
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			626,929.95	600,000.00	-4.3%
TOTAL, REVENUES			626,929.95	600,000.00	-4.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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	6,173.29	0.00	-100.0%
Noncapitalized Equipment		4400	6,042.36	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			12,215.65	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,093.49	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	161,011.44	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	253.51	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	77,833.93	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			242,192.37	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	90,679.29	0.00	-100.0%
Land Improvements		6170	507,357.55	407,641.00	-19.7%
Buildings and Improvements of Buildings		6200	340,535.20	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	178.92	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			938,750.96	407,641.00	-56.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	25,597.78	15,771.00	-38.4%
Other Debt Service - Principal		7439	238,378.13	176,588.00	-25.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			263,975.91	192,359.00	-27.1%
TOTAL, EXPENDITURES			1,457,134.89	600,000.00	-58.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	367,710.82	0.00	-100.0%
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			367,710.82	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			367,710.82	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,446,256.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	54,455.09	50,000.00	-8.2%
5) TOTAL, REVENUES			1,500,711.09	50,000.00	-96.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,446,256.00	50,000.00	-96.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,446,256.00	50,000.00	-96.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,455.09	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			54,455.09	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,010,895.05	2,065,350.14	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,010,895.05	2,065,350.14	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,010,895.05	2,065,350.14	2.7%
2) Ending Balance, June 30 (E + F1e)			2,065,350.14	2,065,350.14	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	2,065,350.14	2,075,895.00	0.5%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				(10,544.86)	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,057,527.82		
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	7,822.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,065,350.14		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,065,350.14		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	1,446,256.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,446,256.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	54,455.09	50,000.00	-8.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			54,455.09	50,000.00	-8.2%
TOTAL, REVENUES			1,500,711.09	50,000.00	-96.7%

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,446,256.00	50,000.00	-96.5%
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			1,446,256.00	50,000.00	-96.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,446,256.00	50,000.00	-96.5%

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

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	448.90	0.00	-100.0%
5) TOTAL, REVENUES			448.90	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			448.90	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			448.90	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,812.97	19,261.87	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,812.97	19,261.87	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,812.97	19,261.87	2.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	19,313.00	New
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	19,261.87	0.00	-100.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	(51.13)	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,188.92		
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	72.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			19,261.87		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			19,261.87		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	448.90	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			448.90	0.00	-100.0%
TOTAL, REVENUES			448.90	0.00	-100.0%

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

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

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

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	182,602.83	156,557.00	-14.3%
4) Other Local Revenue		8600-8799	11,743,183.22	8,576,734.00	-27.0%
5) TOTAL, REVENUES			11,925,786.05	8,733,291.00	-26.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,573,512.63	10,188,198.00	18.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,573,512.63	10,188,198.00	18.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,352,273.42	(1,454,907.00)	-143.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	14,390.75	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,390.75	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,366,664.17	(1,454,907.00)	-143.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,273,135.64	10,639,799.81	46.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,273,135.64	10,639,799.81	46.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,273,135.64	10,639,799.81	46.3%
2) Ending Balance, June 30 (E + F1e)			10,639,799.81	9,184,892.81	-13.7%
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			10,639,799.81		
d) Unappropriated Amount				9,184,892.81	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,639,799.81		
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			10,639,799.81		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			10,639,799.81		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	182,602.83	156,557.00	-14.3%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			182,602.83	156,557.00	-14.3%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	10,099,396.80	8,362,247.00	-17.2%
Unsecured Roll		8612	148,245.18	214,487.00	44.7%
Prior Years' Taxes		8613	1,100,117.10	0.00	-100.0%
Supplemental Taxes		8614	248,729.92	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	146,694.22	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,743,183.22	8,576,734.00	-27.0%
TOTAL, REVENUES			11,925,786.05	8,733,291.00	-26.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,775,000.00	3,230,000.00	82.0%
Bond Interest and Other Service Charges		7434	6,798,512.63	6,958,198.00	2.3%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,573,512.63	10,188,198.00	18.8%
TOTAL, EXPENDITURES			8,573,512.63	10,188,198.00	18.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	14,390.75	0.00	-100.0%
(c) TOTAL, SOURCES			14,390.75	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			14,390.75	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,567,009.19	18,791,625.00	7.0%
5) TOTAL, REVENUES			17,567,009.19	18,791,625.00	7.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,129.92	20,000.00	226.3%
5) Services and Other Operating Expenses		5000-5999	13,530,639.72	16,710,608.00	23.5%
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			13,536,769.64	16,730,608.00	23.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,030,239.55	2,061,017.00	-48.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			4,030,239.55	2,061,017.00	-48.9%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	9,347,958.78	8,739,976.33	-6.5%
b) Audit Adjustments		9793	(4,638,222.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,709,736.78	8,739,976.33	85.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			4,709,736.78	8,739,976.33	85.6%
2) Ending Net Assets, June 30 (E + F1e)			8,739,976.33	10,800,993.33	23.6%
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	8,739,976.33	13,021,587.00	49.0%
Foundation Self Ins	0000	9780	2,863,613.73		
OPEB	0000	9780	131,867.27		
Workers Comp Self Ins	0000	9780	5,744,495.33		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				(2,220,593.67)	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,339,033.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100,100.00		
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	91,662.68		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	14,297.40		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			11,545,093.60		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	2,803,997.51		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,119.76		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,805,117.27		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			8,739,976.33		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	229,462.97	252,500.00	10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	17,333,502.72	18,539,125.00	7.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,043.50	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,567,009.19	18,791,625.00	7.0%
TOTAL, REVENUES			17,567,009.19	18,791,625.00	7.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,129.92	20,000.00	226.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,129.92	20,000.00	226.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	294.45	0.00	-100.0%
Dues and Memberships		5300	100.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	700.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	13,529,527.45	16,710,608.00	23.5%
Communications		5900	17.82	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			13,530,639.72	16,710,608.00	23.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			13,536,769.64	16,730,608.00	23.6%

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

BOND DESCRIPTION		GO Bonds 2008-09	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	154,880,000.00	154,880,000.00
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		154,880,000.00	154,880,000.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		1,775,000.00	1,775,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	153,105,000.00	153,105,000.00
1. Restricted Balance, July 1			
	2008-09	7,273,135.64	7,273,135.64
2. Tax Receipts			
	2008-09	11,596,489.00	11,596,489.00
3. State and Federal Apportionments			
	2008-09	182,602.83	182,602.83
4. Other Designated Revenue			
	2008-09	161,084.97	161,084.97
5. Subtotal (Sum of lines 1 through 4)			
		19,213,312.44	19,213,312.44
6. Less: Actual Expenditures or Other Uses			
	2008-09	8,573,512.63	8,573,512.63
7. Restricted Balance, June 30 (Line 5 minus 6)			
	2008-09	10,639,799.81	10,639,799.81
8. Estimated Tax Receipts on the Unsecured Roll			
	2009-10	214,486.67	214,486.67
9. Estimated State and Federal Apportionments			
	2009-10	156,557.25	156,557.25
10. Other Estimated Revenue			
	2009-10		0.00
11. Subtotal (Sum of lines 7 through 10)			
		11,010,843.73	11,010,843.73
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve			
	2009-10	19,373,091.06	19,373,091.06
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)			
	2009-10	8,362,247.33	8,362,247.33
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2009-10	0.09476	0.09476
b) LEVIED	2009-10	0.09476	0.09476

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			14,552.45	13,545.34	13,545.34	14,096.53
a. Kindergarten	1,411.99	1,435.42				
b. Grades One through Three	4,695.28	4,730.31				
c. Grades Four through Six	4,771.05	4,782.42				
d. Grades Seven and Eight	3,242.68	3,230.26				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	4.03	4.31				
g. Community Day School	8.07	8.36				
2. Special Education						
a. Special Day Class	615.23	620.69	646.28	633.23	633.23	616.70
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	26.64	26.81	26.81	18.27	18.27	18.27
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	14,774.97	14,838.58	15,225.54	14,196.84	14,196.84	14,731.50
HIGH SCHOOL						
4. General Education			6,382.33	6,286.94	6,286.94	6,333.23
a. Grades Nine through Twelve	5,941.17	5,870.62				
b. Continuation Education	426.00	415.41				
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital	2.58	4.03				
e. Community Day School	50.74	42.22				
5. Special Education						
a. Special Day Class	345.21	346.26	348.73	348.73	348.73	345.31
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	30.96	35.18	35.18	33.99	33.99	33.99
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	6,796.66	6,713.72	6,766.24	6,669.66	6,669.66	6,712.53
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary	4.54	4.81	4.54	13.29	13.29	13.29
b. High School	23.21	25.36	23.21	74.56	74.56	74.56
8. Special Education						
a. Special Day Class - Elementary	6.91	6.99	6.99	6.91	6.91	6.91
b. Special Day Class - High School	21.31	24.23	21.31	21.31	21.31	21.31
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary	0.12	0.23	0.23	0.12	0.12	0.12
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School	1.41	1.51	1.51	1.41	1.41	1.41
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	57.50	63.13	57.79	117.60	117.60	117.60
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	21,629.13	21,615.43	22,049.57	20,984.10	20,984.10	21,561.63
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students	38.96	37.59	37.59	40.00	40.00	40.00
14. Adults Enrolled, State Apportioned	170.24	168.80	168.80	183.82	183.82	183.82
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)	209.20	206.39	206.39	223.82	223.82	223.82
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	21,838.33	21,821.82	22,255.96	21,207.92	21,207.92	21,785.45
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	634,035.00	916,836.00	916,836.00	538,966.00	538,966.00	538,966.00
20. HIGH SCHOOL	226,582.00	234,897.00	234,897.00	225,000.00	225,000.00	225,000.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	860,617.00	1,151,733.00	1,151,733.00	763,966.00	763,966.00	763,966.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	10.40	12.77	12.77			
b. Pupils Hours for 7th & 8th Hours	19.00	62.00	62.00			
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	71.18	66.11	66.11			
b. Pupils Hours for 7th & 8th Hours	106.00	208.00	208.00			
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	161.97	161.30	161.97	201.02	201.02	201.02
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	161.97	161.30	161.97	201.02	201.02	201.02
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	24,500,136.00		24,500,136.00		0.00	24,500,136.00
Work in Progress	142,141,316.36		142,141,316.36	27,031,413.25	3,743,620.75	165,429,108.86
Total capital assets not being depreciated	166,641,452.36	0.00	166,641,452.36	27,031,413.25	3,743,620.75	189,929,244.86
Capital assets being depreciated:						
Land Improvements	24,533,256.13		24,533,256.13			24,533,256.13
Buildings	276,981,488.12		276,981,488.12	3,862,253.44	106,941.61	280,736,799.95
Equipment	11,849,302.52	304,226.48	12,153,529.00	1,385,636.60		13,539,165.60
Total capital assets being depreciated	313,364,046.77	304,226.48	313,668,273.25	5,247,890.04	106,941.61	318,809,221.68
Accumulated Depreciation for:						
Land Improvements	(3,384,335.00)		(3,384,335.00)			(3,384,335.00)
Buildings	(51,865,828.78)		(51,865,828.78)			(51,865,828.78)
Equipment	(7,747,186.17)	(5,714.83)	(7,752,901.00)	(1,478,290.00)		(9,231,191.00)
Total accumulated depreciation	(62,997,349.95)	(5,714.83)	(63,003,064.78)	(1,478,290.00)	0.00	(64,481,354.78)
Total capital assets being depreciated, net	250,366,696.82	298,511.65	250,665,208.47	3,769,600.04	106,941.61	254,327,866.90
Governmental activity capital assets, net	417,008,149.18	298,511.65	417,306,660.83	30,801,013.29	3,850,562.36	444,257,111.76
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	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

2008-09 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	Title I	Title I	Title I-SAIT	Title I-Part B	Title I-Part B	Title I-DAIT	Spec.Ed.Lcl.Entit
FEDERAL CATALOG NUMBER	84.01	84.01	84.01	84.357	84.357	84.01	84.027
RESOURCE CODE	3010	3011	3013	3030	3030	3185	3310
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8181
LOCAL DESCRIPTION (if any)	Inc.PY.1	ARRA Funds	PY.1-ends 9/30/08	Rdg 1st-PY.0	Rdg 1st-PY.1	DAIT-ends 9/30/09	
AWARD							
1. Prior Year Carryover	942,499.11		6,031.74	734,500.00			
2. a. Current Year Award	4,671,613.00	1,199,961.00			734,500.00	550,000.00	4,234,832.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	4,671,613.00	1,199,961.00	0.00	0.00	734,500.00	550,000.00	4,234,832.00
3. Required Matching Funds/Other							11,150.50
4. Total Available Award							
(sum lines 1, 2d, & 3)	5,614,112.11	1,199,961.00	6,031.74	734,500.00	734,500.00	550,000.00	4,245,982.50
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	2,811,532.11	1,199,961.00	5,294.61	199,875.00		500,500.00	3,185,683.00
7. Contributed Matching Funds							11,150.50
8. Total Available (sum lines 5, 6, & 7)	2,811,532.11	1,199,961.00	5,294.61	199,875.00	0.00	500,500.00	3,196,833.50
EXPENDITURES							
9. Donor-Authorized Expenditures	5,154,843.21		5,294.61	734,500.00	81,496.25	370,670.85	4,245,982.50
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,154,843.21	0.00	5,294.61	734,500.00	81,496.25	370,670.85	4,245,982.50
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)	(2,343,311.10)	1,199,961.00	0.00	(534,625.00)	(81,496.25)	129,829.15	(1,049,149.00)
a. Deferred Revenue		1,199,961.00				129,829.15	
b. Accounts Payable							
c. Accounts Receivable	2,343,311.10			534,625.00	81,496.25		1,049,149.00
14. Unused Grant Award Calculation (line 4 minus line 9)	459,268.90	1,199,961.00	737.13	0.00	653,003.75	179,329.15	0.00
15. If Carryover is allowed, enter line 14 amount here	459,268.90	1,199,961.00			653,003.75	179,329.15	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,154,843.21	0.00	5,294.61	734,500.00	81,496.25	370,670.85	4,234,832.00

2008-09 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	Spec.Ed.Lcl.Entit	Spec.Ed.Lcl.Entit	Spec.Ed.Fed.Prsch	Spec.Ed.Fed.Prsch	Spec.Ed.Lcl.Assist	Spec.Ed.Lcl.Assist	Spec.Ed.Pre-K
FEDERAL CATALOG NUMBER	84.027	84.027	84.173	84.173	84.027A	84.027A	84.173A
RESOURCE CODE	3311	3313	3315	3319	3320	3324	3345
REVENUE OBJECT	8181	8181	8182	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)		AARA Funds		AARA Funds		AARA Funds	
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	11,892.00	1,020,975.00	81,903.00	33,867.00	165,771.00	46,262.00	639.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	11,892.00	1,020,975.00	81,903.00	33,867.00	165,771.00	46,262.00	639.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	11,892.00	1,020,975.00	81,903.00	33,867.00	165,771.00	46,262.00	639.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year		1,020,975.00	61,428.00	33,867.00	123,188.00	46,262.00	479.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	1,020,975.00	61,428.00	33,867.00	123,188.00	46,262.00	479.00
EXPENDITURES							
9. Donor-Authorized Expenditures	11,892.00		81,903.00		165,771.00		639.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	11,892.00	0.00	81,903.00	0.00	165,771.00	0.00	639.00
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)	(11,892.00)	1,020,975.00	(20,475.00)	33,867.00	(42,583.00)	46,262.00	(160.00)
a. Deferred Revenue		1,020,975.00		33,867.00		46,262.00	
b. Accounts Payable							
c. Accounts Receivable	11,892.00		20,475.00		42,583.00		160.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,020,975.00	0.00	33,867.00	0.00	46,262.00	0.00
15. If Carryover is allowed, enter line 14 amount here		1,020,975.00		33,867.00		46,262.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	11,892.00	0.00	81,903.00	0.00	165,771.00	0.00	639.00

2008-09 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	Voc Ed	Title IV-SDFSC	Title II-Part A	Title II-Part D	Title II-Part D	Title V-IS	21st Century-YR.4
FEDERAL CATALOG NUMBER	84.048	84.186	84.367	84.318	84.318	84.298A	84.287
RESOURCE CODE	3550	3710	4035	4045	4045	4110	4124
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)				07/08-PY.1	08/09-PY.0		School 320-4
AWARD							
1. Prior Year Carryover		105,448.00	28,521.77	10,808.77		2,753.70	87,139.21
2. a. Current Year Award	155,160.00	86,553.00	871,875.00		47,678.00	21,766.00	
b. Transferability (NCLB)	(25,000.00)						
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	130,160.00	86,553.00	871,875.00	0.00	47,678.00	21,766.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	130,160.00	192,001.00	900,396.77	10,808.77	47,678.00	24,519.70	87,139.21
REVENUES							
5. Revenue Deferred from Prior Year		41,183.58		3,824.77			62,139.21
6. Cash Received in Current Year	22,972.44	98,885.00	726,021.77			24,519.70	25,000.00
7. Contributed Matching Funds		775.00					
8. Total Available (sum lines 5, 6, & 7)	22,972.44	140,843.58	726,021.77	3,824.77	0.00	24,519.70	87,139.21
EXPENDITURES							
9. Donor-Authorized Expenditures	130,160.00	79,006.34	834,231.47	10,808.77	47,678.00	2,190.56	87,139.21
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	130,160.00	79,006.34	834,231.47	10,808.77	47,678.00	2,190.56	87,139.21
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)	(107,187.56)	61,837.24	(108,209.70)	(6,984.00)	(47,678.00)	22,329.14	0.00
a. Deferred Revenue		61,837.24				22,329.14	
b. Accounts Payable							
c. Accounts Receivable	107,187.56		108,209.70	6,984.00	46,678.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	112,994.66	66,165.30	0.00	0.00	22,329.14	0.00
15. If Carryover is allowed, enter line 14 amount here		112,994.66	66,165.30			22,329.14	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	130,160.00	78,231.34	834,231.47	10,808.77	46,678.00	2,190.56	87,139.21

2008-09 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	21st Century-YR.5	21st Century-YR.4	Title III	Title III	Title IX-Indian Ed	Headstart	Headstart
FEDERAL CATALOG NUMBER	84.287	84.287	84.365	84.365	84.06	93.6	93.6
RESOURCE CODE	4124	4124	4201	4203	4510	5210	5210
REVENUE OBJECT	8290	8290	8290	8290	8290	8285	8285
LOCAL DESCRIPTION (if any)	School 320-0	School 610-4				07/08-PY.1	08/09-PY.0
AWARD							
1. Prior Year Carryover			32,266.32	85,898.89		87,087.96	
2. a. Current Year Award	250,000.00		38,380.00	359,955.00	12,033.00		1,001,553.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	250,000.00	0.00	38,380.00	359,955.00	12,033.00	0.00	1,001,553.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	250,000.00	0.00	70,646.32	445,853.89	12,033.00	87,087.96	1,001,553.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	225,000.00	(196,430.05)	11,632.32	373,862.89	3,680.68	87,087.96	804,891.18
7. Contributed Matching Funds		85,043.05					
8. Total Available (sum lines 5, 6, & 7)	225,000.00	(111,387.00)	11,632.32	373,862.89	3,680.68	87,087.96	804,891.18
EXPENDITURES							
9. Donor-Authorized Expenditures	203,681.70		35,068.67	215,484.41	12,033.00	87,087.96	968,992.33
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	203,681.70	0.00	35,068.67	215,484.41	12,033.00	87,087.96	968,992.33
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)	21,318.30	(111,387.00)	(23,436.35)	158,378.48	(8,352.32)	0.00	(164,101.15)
a. Deferred Revenue	21,318.30			158,378.48			
b. Accounts Payable							
c. Accounts Receivable		111,387.00	23,436.35		8,352.32		164,101.15
14. Unused Grant Award Calculation (line 4 minus line 9)	46,318.30	0.00	35,577.65	230,369.48	0.00	0.00	32,560.67
15. If Carryover is allowed, enter line 14 amount here	46,318.30		35,577.65	230,369.48			32,560.67
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	203,681.70	(85,043.05)	35,068.67	215,484.41	12,033.00	87,087.96	968,992.33

2008-09 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	REMS	Voc Ed	Public Chrtr Schls Grant	Preschool IMF	TOTAL
FEDERAL CATALOG NUMBER		84.048	84.282		
RESOURCE CODE	5921	3550	4610	5917	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	Ends 2/09	F09	F09	Fund 12	
AWARD					
1. Prior Year Carryover	237,249.68		65,511.24		2,425,716.39
2. a. Current Year Award				3,476.00	15,600,644.00
b. Transferability (NCLB)					(25,000.00)
c. Other Adjustments					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	3,476.00	15,575,644.00
3. Required Matching Funds/Other		25,000.00			36,150.50
4. Total Available Award (sum lines 1, 2d, & 3)	237,249.68	25,000.00	65,511.24	3,476.00	18,037,510.89
REVENUES					
5. Revenue Deferred from Prior Year	3,894.94				111,042.50
6. Cash Received in Current Year			65,511.24	3,476.00	11,465,155.85
7. Contributed Matching Funds					96,968.55
8. Total Available (sum lines 5, 6, & 7)	3,894.94	0.00	65,511.24	3,476.00	11,673,166.90
EXPENDITURES					
9. Donor-Authorized Expenditures	11,218.00	25,000.00	65,511.24	3,476.00	13,671,760.08
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	11,218.00	25,000.00	65,511.24	3,476.00	13,671,760.08
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(7,323.06)	(25,000.00)	0.00	0.00	(1,998,593.18)
a. Deferred Revenue					2,694,757.31
b. Accounts Payable					0.00
c. Accounts Receivable	7,323.06	25,000.00			4,692,350.49
14. Unused Grant Award Calculation (line 4 minus line 9)	226,031.68	0.00	0.00	0.00	4,365,750.81
15. If Carryover is allowed, enter line 14 amount here					4,138,982.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	11,218.00	25,000.00	65,511.24	3,476.00	13,573,791.53

2008-09 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	ASES	CSIS	Williams Repair	Tchr Recruit/Stu Support	Workability	Special Ed	Special Ed
RESOURCE CODE	6010	6020	6225	6275	6520	6530	6535
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)				PY.9	08/09-PY.0	Low Inc.Svs	
AWARD							
1. a. Prior Year Carryover		55,249.71		182,035.00			
b. Restr Bal Transfers (Obj 8997)				(15,523.00)			
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	55,249.71	0.00	166,512.00	0.00	0.00	0.00
2. a. Current Year Award	2,658,708.00	90,154.00	45,000.00		71,082.00	5,938.00	8,721.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	2,658,708.00	90,154.00	45,000.00	0.00	71,082.00	5,938.00	8,721.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	2,658,708.00	145,403.71	45,000.00	166,512.00	71,082.00	5,938.00	8,721.00
REVENUES							
5. Revenue Deferred from Prior Year		55,249.71		182,035.00			
6. Cash Received in Current Year	2,392,837.20	30,051.36		(15,523.00)	53,312.00	2,969.00	6,540.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,392,837.20	85,301.07	0.00	166,512.00	53,312.00	2,969.00	6,540.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,658,708.00	101,051.53	17,535.96	166,512.00	71,082.00	5,938.00	8,721.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,658,708.00	101,051.53	17,535.96	166,512.00	71,082.00	5,938.00	8,721.00
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)	(265,870.80)	(15,750.46)	(17,535.96)	0.00	(17,770.00)	(2,969.00)	(2,181.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	265,870.80	15,750.46	17,535.96		17,770.00	2,969.00	2,181.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	44,352.18	27,464.04	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		44,352.18					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,658,708.00	101,051.53	17,535.96	166,512.00	71,082.00	5,938.00	8,721.00

2008-09 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	Tupe 6-8	Tupe Elementary	Tupe Secondary	Tupe Secondary	Ag Incentive	School Gardens	CBO Training
RESOURCE CODE	6650	6660	6670	6670	7010	7026	7810
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	YR.2 of 3		YR.3 of 3	Cohort D-PY.1			
AWARD							
1. a. Prior Year Carryover	83,515.91	24,617.21	120,197.10			16,399.00	
b. Restr Bal Transfers (Obj 8997)						(16,399.00)	
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	83,515.91	24,617.21	120,197.10	0.00	0.00	0.00	0.00
2. a. Current Year Award		31,539.00		35,106.00	28,586.00		1,500.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments					201.00		
e. Adj Curr Yr Award (sum lines 2a through 2d)	0.00	31,539.00	0.00	35,106.00	28,787.00	0.00	1,500.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	83,515.91	56,156.21	120,197.10	35,106.00	28,787.00	0.00	1,500.00
REVENUES							
5. Revenue Deferred from Prior Year	38,515.91	24,617.21	12,440.60				
6. Cash Received in Current Year		31,539.00		17,553.00	28,586.00		
7. Contributed Matching Funds					201.33		
8. Total Available (sum lines 5, 6, & 7)	38,515.91	56,156.21	12,440.60	17,553.00	28,787.33	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	25,628.05	29,124.96	120,197.10	11,337.62	21,856.64		1,500.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	25,628.05	29,124.96	120,197.10	11,337.62	21,856.64	0.00	1,500.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	12,887.86	27,031.25	(107,756.50)	6,215.38	6,930.69	0.00	(1,500.00)
a. Deferred Revenue	12,887.86	27,031.25		6,215.38			
b. Accounts Payable					6,930.69		
c. Accounts Receivable			107,756.50				1,500.00
14. Unused Grant Award Calculation (line 4 minus line 9)	57,887.86	27,031.25	0.00	23,768.38	6,930.36	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	57,887.86	27,031.25		23,768.38			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	25,628.05	29,124.96	120,197.10	11,337.62	21,655.31	0.00	1,500.00

2008-09 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	First 5	Cesar Chavez	Maintenance	Pre-School	Pre-K & Family Literacy	Child Development	Preschool
RESOURCE CODE	7905	7907	8150	6055	6050	6060	6052
REVENUE OBJECT	8590	8590	8984	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Through Prop.10			Fund 12	Fund 12	Fund 12	Fund 12
AWARD							
1. a. Prior Year Carryover				(6,383.00)			
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	(6,383.00)	0.00	0.00	0.00
2. a. Current Year Award	325,000.00	84,000.00		753,900.00	237,659.00	58,346.64	7,500.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments					15,651.37		
e. Adj Curr Yr Award (sum lines 2a through 2d)	325,000.00	84,000.00	0.00	753,900.00	253,310.37	58,346.64	7,500.00
3. Required Matching Funds/Other			4,315,408.79	39,680.96	(5,928.00)	2,281.34	
4. Total Available Award (sum lines 1c, 2e, & 3)	325,000.00	84,000.00	4,315,408.79	787,197.96	247,382.37	60,627.98	7,500.00
REVENUES							
5. Revenue Deferred from Prior Year		0.00		(6,383.00)			
6. Cash Received in Current Year	243,749.97	20,510.51		711,989.00	219,184.37	33,782.40	3,933.00
7. Contributed Matching Funds			4,315,408.79	39,680.96	(5,928.00)	1,876.70	
8. Total Available (sum lines 5, 6, & 7)	243,749.97	20,510.51	4,315,408.79	745,286.96	213,256.37	35,659.10	3,933.00
EXPENDITURES							
9. Donor-Authorized Expenditures	314,020.91	62,662.33	4,315,408.79	787,197.96	247,382.37	60,627.98	7,500.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	314,020.91	62,662.33	4,315,408.79	787,197.96	247,382.37	60,627.98	7,500.00
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)	(70,270.94)	(42,151.82)	0.00	(41,911.00)	(34,126.00)	(24,968.88)	(3,567.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	70,270.94	42,151.82		41,911.00	34,126.00	24,968.88	3,567.00
14. Unused Grant Award Calculation (line 4 minus line 9)	10,979.09	21,337.67	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	314,020.91	62,662.33	0.00	747,517.00	253,310.37	58,751.28	7,500.00

2008-09 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. a. Prior Year Carryover	475,630.93
b. Restr Bal Transfers (Obj 8997)	(31,922.00)
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	443,708.93
2. a. Current Year Award	4,442,739.64
b. Block Grant Transfers (Obj 8995)	0.00
c. Cat Flex Transfers (Obj 8998)	0.00
d. Other Adjustments	15,852.37
e. Adj Curr Yr Award (sum lines 2a through 2d)	4,458,592.01
3. Required Matching Funds/Other	4,351,443.09
4. Total Available Award (sum lines 1c, 2e, & 3)	9,253,744.03
REVENUES	
5. Revenue Deferred from Prior Year	306,475.43
6. Cash Received in Current Year	3,781,013.81
7. Contributed Matching Funds	4,351,239.78
8. Total Available (sum lines 5, 6, & 7)	8,438,729.02
EXPENDITURES	
9. Donor-Authorized Expenditures	9,033,993.20
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	9,033,993.20
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)	(595,264.18)
a. Deferred Revenue	46,134.49
b. Accounts Payable	6,930.69
c. Accounts Receivable	648,329.36
14. Unused Grant Award Calculation (line 4 minus line 9)	219,750.83
15. If Carryover is allowed, enter line 14 amount here	153,039.67
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,682,753.42

2008-09 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	First 5	Workforce Investment	Azusa Pacific	Ed Tech Voucher	Ed Tech Voucher-District	TOTAL
RESOURCE CODE	9007	9015	9028	9030	9031	
REVENUE OBJECT	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	Local Readiness			Yr. 3 of 6	Yr. 2 of 6	
AWARD						
1. a. Prior Year Carryover			7,854.74	654,063.50	65,251.82	727,170.06
b. Restr Bal Transfers (Obj 8997)						0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	7,854.74	654,063.50	65,251.82	727,170.06
2. a. Current Year Award	325,000.00	19,000.00	8,000.00		547.00	352,547.00
b. Other Adjustments	0.00					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	325,000.00	19,000.00	8,000.00	0.00	547.00	352,547.00
3. Required Matching Funds/Other	16,114.70					16,114.70
4. Total Available Award (sum lines 1c, 2c, & 3)	341,114.70	19,000.00	15,854.74	654,063.50	65,798.82	1,095,831.76
REVENUES						
5. Revenue Deferred from Prior Year			7,854.74			7,854.74
6. Cash Received in Current Year	243,749.97	12,322.40	8,000.00	15,347.85		279,420.22
7. Contributed Matching Funds	16,114.70					16,114.70
8. Total Available (sum lines 5, 6, & 7)	259,864.67	12,322.40	15,854.74	15,347.85	0.00	303,389.66
EXPENDITURES						
9. Donor-Authorized Expenditures	341,114.70	19,000.00	1,977.45	28,866.47	21,119.41	412,078.03
10. Non Donor-Authorized Expenditures	0.00					0.00
11. Total Expenditures (lines 9 & 10)	341,114.70	19,000.00	1,977.45	28,866.47	21,119.41	412,078.03
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)	(81,250.03)	(6,677.60)	13,877.29	(13,518.62)	(21,119.41)	(108,688.37)
a. Deferred Revenue			13,877.29			13,877.29
b. Accounts Payable						0.00
c. Accounts Receivable	81,250.03	6,677.60		13,518.62	21,119.41	122,565.66
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	13,877.29	625,197.03	44,679.41	683,753.73
15. If Carryover is allowed, enter line 14 amount here			13,877.29	625,197.03	44,679.41	683,753.73
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	325,000.00	19,000.00	1,977.45	28,866.47	21,119.41	395,963.33

2008-09 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	Fiscal Stabilization	Fiscal Stabilization	Medical	PS Child Nutrition	TOTAL
FEDERAL CATALOG NUMBER	84.394	84.394	93.778		
RESOURCE CODE	3200	3200	5640	5320	
REVENUE OBJECT	8290	8290	8290	8220	
LOCAL DESCRIPTION (if any)	AARA-Fund 06	AARA-Fund 09		F12	
AWARD					
1. Prior Year Restricted Ending Balance			110,933.06	9,545.43	120,478.49
2. a. Current Year Award	7,574,010.00		665,406.61	145,220.11	8,384,636.72
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,574,010.00	0.00	665,406.61	145,220.11	8,384,636.72
3. Required Matching Funds/Other	(50,629.00)	50,629.00			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	7,523,381.00	50,629.00	776,339.67	154,765.54	8,505,115.21
REVENUES					
5. Cash Received in Current Year	6,051,949.00		489,259.58	119,252.01	6,660,460.59
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,522,061.00	0.00	176,147.03	25,968.10	1,724,176.13
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,522,061.00	0.00	176,147.03	25,968.10	1,724,176.13
8. Contributed Matching Funds	(50,629.00)	50,629.00			0.00
9. Total Available (sum lines 5, 7c, & 8)	7,523,381.00	50,629.00	665,406.61	145,220.11	8,384,636.72
EXPENDITURES					
10. Donor-Authorized Expenditures			425,730.55	154,765.54	580,496.09
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	425,730.55	154,765.54	580,496.09
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	7,523,381.00	50,629.00	350,609.12	0.00	7,924,619.12

2008-09 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	ELAP	ELAP	ELAP	Restricted Lottery	Restricted Lottery	Career Tech. Ed Equip & Support	Special Education
RESOURCE CODE	6286	6286	6286	6300	6300	6377	6500
REVENUE OBJECT	8590	8590	8590	8560	8560	8590	8xxx
LOCAL DESCRIPTION (if any)	06/07-PY.9	07/08-PY.0	08/09-PY.1		Fund 09	Fund 09	Fund 06
AWARD							
1. a. Prior Year Restricted Ending Balance	72,150.43	160,585.16		405,791.41		4,938.03	
b. Restr Bal Transfers (Obj 8997)	(60,246.25)	(155,666.13)				(4,938.03)	
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	11,904.18	4,919.03	0.00	405,791.41	0.00	0.00	0.00
2. a. Current Year Award			163,904.00	298,939.95	2,332.41		15,494,687.25
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	0.00	0.00	163,904.00	298,939.95	2,332.41	0.00	15,494,687.25
3. Required Matching Funds/Other							4,981,984.86
4. Total Available Award (sum lines 1c, 2e, & 3)	11,904.18	4,919.03	163,904.00	704,731.36	2,332.41	0.00	20,476,672.11
REVENUES							
5. Cash Received in Current Year				5,664.23	1,318.01		13,960,242.93
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	0.00	163,904.00	293,275.72	1,014.40	0.00	1,534,444.32
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	163,904.00	293,275.72	1,014.40	0.00	1,534,444.32
8. Contributed Matching Funds							4,981,984.86
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	163,904.00	298,939.95	2,332.41	0.00	20,476,672.11
EXPENDITURES							
10. Donor-Authorized Expenditures	11,904.18	4,919.03	56,252.67	668,798.73	2,332.41		20,476,672.11
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	11,904.18	4,919.03	56,252.67	668,798.73	2,332.41	0.00	20,476,672.11
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	107,651.33	35,932.63	0.00	0.00	0.00

2008-09 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Special Education	ART & Music Block Grant	ART, Music, & PE	School Counseling	EIA	EIA-LEP	GATE
RESOURCE CODE	6500	6760	6761	7080	7090	7091	7140
REVENUE OBJECT	8xxx	8590	8590	8590	8311	8311	8311
LOCAL DESCRIPTION (if any)	Fund 09	Mapped to 0891	Mapped to 0891				
AWARD							
1. a. Prior Year Restricted Ending Balance	48,848.00	512,439.47	996,533.97	90,503.56	1,257,664.11		114,147.62
b. Restr Bal Transfers (Obj 8997)		(512,439.47)	(996,533.97)	(90,503.56)			(114,147.62)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	48,848.00	0.00	0.00	0.00	1,257,664.11	0.00	0.00
2. a. Current Year Award	101,449.00				2,214,140.00		
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments					(433,052.00)	433,052.00	
e. Adj Curr Yr Award (sum lines 2a through 2d)	101,449.00	0.00	0.00	0.00	1,781,088.00	433,052.00	0.00
3. Required Matching Funds/Other	(119,097.60)						
4. Total Available Award (sum lines 1c, 2e, & 3)	31,199.40	0.00	0.00	0.00	3,038,752.11	433,052.00	0.00
REVENUES							
5. Cash Received in Current Year	84,820.00				1,771,373.26	430,710.74	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	16,629.00	0.00	0.00	0.00	9,714.74	2,341.26	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	16,629.00	0.00	0.00	0.00	9,714.74	2,341.26	0.00
8. Contributed Matching Funds	(119,097.60)						
9. Total Available (sum lines 5, 7c, & 8)	(17,648.60)	0.00	0.00	0.00	1,781,088.00	433,052.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	31,199.40				1,707,415.80	208,712.55	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	31,199.40	0.00	0.00	0.00	1,707,415.80	208,712.55	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	1,331,336.31	224,339.45	0.00

2008-09 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	IMFRP	IMFRP-ELL	Transportation	Transportation	Calif.PAR	AB 466	PRBG
RESOURCE CODE	7156	7157	7230	7240	7271	7294	7390
REVENUE OBJECT	8590	8590			8590	8590	8590
LOCAL DESCRIPTION (if any)			HTS	Special Ed			
AWARD							
1. a. Prior Year Restricted Ending Balance	399,842.93	80,938.00			6,369.20	311,173.92	153,581.81
b. Restr Bal Transfers (Obj 8997)					(6,369.20)	(311,173.92)	(153,581.81)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	399,842.93	80,938.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award		(4,663.00)	1,259,323.00	613,253.00			
b. Block Grant Transfers (Obj 8995)	-						
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	0.00	(4,663.00)	1,259,323.00	613,253.00	0.00	0.00	0.00
3. Required Matching Funds/Other			5,759,801.32	1,698,196.80			
4. Total Available Award (sum lines 1c, 2e, & 3)	399,842.93	76,275.00	7,019,124.32	2,311,449.80	0.00	0.00	0.00
REVENUES							
5. Cash Received in Current Year		(4,663.00)	1,133,391.00	551,928.00			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	0.00	125,932.00	61,325.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	125,932.00	61,325.00	0.00	0.00	0.00
8. Contributed Matching Funds			5,759,801.32	1,694,045.80			
9. Total Available (sum lines 5, 7c, & 8)	0.00	(4,663.00)	7,019,124.32	2,307,298.80	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	399,842.93	76,275.00	6,737,310.82	2,306,439.93			
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	399,842.93	76,275.00	6,737,310.82	2,306,439.93	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	281,813.50	5,009.87	0.00	0.00	0.00

2008-09 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	PDBG	SLIBG	Discretionary	Discretionary	Discretionary	Inst.Mat.Lib.Mat Ed Tech	CBET
RESOURCE CODE	7393	7395	7396	7396	7397	7398	6285
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)			Site Blk Grant-06	Site Blk Grant-11	District Blk Grant		Fund 11-07/08 PY.0
AWARD							
1. a. Prior Year Restricted Ending Balance	328,151.63	223,750.04	558,249.81	11,152.00	23,419.00	156,674.83	66,921.57
b. Restr Bal Transfers (Obj 8997)	(328,151.63)	(223,750.04)	(558,249.81)		(23,419.00)	(156,674.83)	
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	0.00	11,152.00	0.00	0.00	66,921.57
2. a. Current Year Award							
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other				(11,152.00)			(66,921.57)
4. Total Available Award (sum lines 1c, 2e, & 3)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e 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	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2008-09 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	PS Child Nutrition	Preschool Reserve	TOTAL
RESOURCE CODE	5320	6130	
REVENUE OBJECT	8520	8590	
LOCAL DESCRIPTION (if any)	Fund 12	Fund 12	
AWARD			
1. a. Prior Year Restricted Ending Balance	1,464.80	125,564.09	6,110,855.39
b. Restr Bal Transfers (Obj 8997)			(3,695,845.27)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,464.80	125,564.09	2,415,010.12
2. a. Current Year Award	10,388.65	0.00	20,153,754.26
b. Block Grant Transfers (Obj 8995)			0.00
c. Cat Flex Transfers (Obj 8998)			0.00
d. Other Adjustments			0.00
e. Adj Curr Yr Award (sum lines 2a through 2d)	10,388.65	0.00	20,153,754.26
3. Required Matching Funds/Other	41.15	(29,726.70)	12,213,126.26
4. Total Available Award (sum lines 1c, 2e, & 3)	11,894.60	95,837.39	34,781,890.64
REVENUES			
5. Cash Received in Current Year	9,071.94	0.00	17,943,857.11
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	1,316.71	0.00	2,209,897.15
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,316.71	0.00	2,209,897.15
8. Contributed Matching Funds	41.15	(29,726.70)	12,287,048.83
9. Total Available (sum lines 5, 7c, & 8)	10,429.80	(29,726.70)	32,440,803.09
EXPENDITURES			
10. Donor-Authorized Expenditures	11,894.60	0.00	32,699,970.16
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	11,894.60	0.00	32,699,970.16
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	95,837.39	2,081,920.48

2008-09 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Redevelopment	TOTAL
RESOURCE CODE	9986	
REVENUE OBJECT	8625	
LOCAL DESCRIPTION (if any)		
AWARD		
1. a. Prior Year Restricted Ending Balance	3,826,099.01	3,826,099.01
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	3,826,099.01	3,826,099.01
2. a. Current Year Award	3,471,020.02	3,471,020.02
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,471,020.02	3,471,020.02
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	7,297,119.03	7,297,119.03
REVENUES		
5. Cash Received in Current Year	1,856,999.49	1,856,999.49
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,614,020.53	1,614,020.53
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,614,020.53	1,614,020.53
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	3,471,020.02	3,471,020.02
EXPENDITURES		
10. Donor-Authorized Expenditures	4,400,409.56	4,400,409.56
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	4,400,409.56	4,400,409.56
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	2,896,709.47	2,896,709.47

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	90,149,133.99	301	761,542.73	303	89,387,591.26	305	778,769.03		307	88,608,822.23	309
2000 - Classified Salaries	32,119,138.07	311	318,798.55	313	31,800,339.52	315	6,743,966.13		317	25,056,373.39	319
3000 - Employee Benefits (Excluding 3800)	34,823,492.17	321	788,440.37	323	34,035,051.80	325	2,312,108.91		327	31,722,942.89	329
4000 - Books, Supplies Equip Replace. (6500)	8,951,291.54	331	83,158.44	333	8,868,133.10	335	2,980,036.80		337	5,888,096.30	339
5000 - Services. . . & 7300 - Indirect Costs	18,402,924.69	341	5,554,672.02	343	12,848,252.67	345	(3,030,627.68)		347	15,878,880.35	349
TOTAL					176,939,368.35	365			TOTAL	167,155,115.16	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	73,318,478.49 375
2. Salaries of Instructional Aides Per EC 41011.		2100	5,267,158.91 380
3. STRS.		3101 & 3102	5,920,862.21 382
4. PERS.		3201 & 3202	1,136,695.23 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	1,534,307.32 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	10,518,183.65 385
7. Unemployment Insurance.		3501 & 3502	242,760.26 390
8. Workers' Compensation Insurance.		3601 & 3602	1,906,773.36 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	716,969.26 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			100,562,188.69 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			547,249.89
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			499,882.51 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			99,515,056.29 397
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.			59.53%
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)	59.53%
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).	167,155,115.16
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Direct Instructional Costs and Documented Support Costs (Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000-1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700)		Object Codes	Program Costs
1	Certificated Salaries	1000-1999	318,359.85
2	Classified Salaries	2000-2999	63,752.02
3	Employee Benefits	3000-3999	100,432.59
4	Books and Supplies	4000-4999	1,838.02
5	Services and Other Operating Expenditures	5000-5999	74,557.18
6	Equipment & Replacement	6400, 6500	0.00
7	Total Program Costs (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 6)		558,939.66

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	285,355.00
B. Net Revenues (Line A times 90%)	256,819.50
C. Program Costs (Line 7)	558,939.66
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(302,120.16)

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	154,880,000.00		154,880,000.00		1,775,000.00	153,105,000.00	3,230,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	60,213,670.00		60,213,670.00		1,355,665.00	58,858,005.00	1,370,665.00
Capital Leases Payable	5,295,865.00	1,040,419.00	6,336,284.00		1,285,618.00	5,050,666.00	927,506.00
Lease Revenue Bonds Payable	4,710,000.00		4,710,000.00		175,000.00	4,535,000.00	180,000.00
Other General Long-Term Debt	3,858,313.00		3,858,313.00	3,740,370.00	761,417.91	6,837,265.09	1,511,318.00
Net OPEB Obligation	26,346,754.00	(23,391,259.00)	2,955,495.00	5,183,847.47	556,156.47	7,583,186.00	461,450.00
Compensated Absences Payable	1,006,211.15		1,006,211.15		50,846.26	955,364.89	
Governmental activities long-term liabilities	256,310,813.15	(22,350,840.00)	233,959,973.15	8,924,217.47	5,959,703.64	236,924,486.98	7,680,939.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2007-08 Actual			2008-09 Actual		
(2007-08 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	138,827,821.66		138,827,821.66			142,090,561.45
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	23,457.63		23,457.63			23,020.55
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2007-08			Adjustments to 2008-09		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2008-09 P2 Report			2009-10 P2 Estimate		
(2008-09 data should tie to Principal Apportionment Attendance Software reports)						
1. Total K-12 ADA (Form A, Line 10)	21,629.13		21,629.13	20,984.10		20,984.10
2. ROC/P ADA**			0.00			0.00
3. Total Charter Schools ADA (Form A, Line 26)	161.97		161.97	201.02		201.02
4. Total Supplemental Instructional Hours**	860,617.00		860,617.00	763,966.00		763,966.00
5. Divide Line B4 by 700 (Round to 2 decimal places)			1,229.45			1,091.38
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			23,020.55			22,276.50
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)			23,020.55			22,276.50
C. LOCAL PROCEEDS OF TAXES	2008-09 Actual			2009-10 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	415,724.68		415,724.68	415,725.00		415,725.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,164.35		1,164.35	0.00		0.00
4. Secured Roll Taxes (Object 8041)	26,327,532.69		26,327,532.69	22,656,416.00		22,656,416.00
5. Unsecured Roll Taxes (Object 8042)	1,392,609.90		1,392,609.90	1,391,843.00		1,391,843.00
6. Prior Years' Taxes (Object 8043)	6,264,320.84		6,264,320.84	6,264,321.00		6,264,321.00
7. Supplemental Taxes (Object 8044)	945,031.35		945,031.35	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(5,354,655.31)		(5,354,655.31)	(5,880,880.00)		(5,880,880.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Objects 8047 & 8625) (Only if not counted in redevelopment agency's limit)	3,538,648.43		3,538,648.43	3,165,000.00		3,165,000.00
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)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	33,530,376.93	0.00	33,530,376.93	28,012,425.00	0.00	28,012,425.00
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)	33,530,376.93	0.00	33,530,376.93	28,012,425.00	0.00	28,012,425.00

	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,727,097.00			1,726,698.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,727,097.00			1,726,698.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	96,541,539.00		96,541,539.00	89,758,259.00		89,758,259.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(100,679.24)		(100,679.24)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8311)**	0.00		0.00	0.00		0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8319)**	0.00		0.00	0.00		0.00
28. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)**	0.00		0.00	0.00		0.00
29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)**	0.00		0.00	0.00		0.00
30. ROC/P Apportionment - CY (Res. 6350, Object 8311)**	0.00		0.00	0.00		0.00
31. ROC/P Apportionment - PY (Res. 6350, Object 8319)**	0.00		0.00	0.00		0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	867,456.00		867,456.00	1,000,532.00		1,000,532.00
33. Charter Schs. Categorical Block Grant (Object 8480)**	0.00		0.00	0.00		0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	6,089,182.00		6,089,182.00	5,970,397.00		5,970,397.00
35. Class Size Reduction, Grade 9 (Object 8435)**	0.00		0.00	0.00		0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	103,397,497.76	0.00	103,397,497.76	96,729,188.00	0.00	96,729,188.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	317,627.00		317,627.00	579,549.00		579,549.00
38. TOTAL STATE AID (Lines C36 plus C37)	103,715,124.76	0.00	103,715,124.76	97,308,737.00	0.00	97,308,737.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	200,892,656.60		200,892,656.60	176,754,645.00		176,754,645.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	442,820.93		442,820.93	405,300.00		405,300.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			138,827,821.66			142,090,561.45
2. Inflation Adjustment			1.0429			1.0062
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9814			0.9677
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			142,090,561.45			138,353,542.74
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			33,530,376.93			28,012,425.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			2,762,466.00			2,673,180.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			103,715,124.76			97,308,737.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			103,715,124.76			97,308,737.00
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])			303,193.97			288,023.00
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			33,833,570.90			28,300,448.00
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)			103,715,124.76			97,308,737.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			33,833,570.90			
b. State Subventions (Line D8)			103,715,124.76			
c. Less: Excluded Appropriations (Line C23)			1,727,097.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			135,821,598.66			

	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael C. Genest, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2008-09 Actual			2009-10 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			142,090,561.45			138,353,542.74
12. Appropriations Subject to the Limit (Line D9d)			135,821,598.66			

* Please provide below an explanation for each entry in the adjustments column.

** The reporting for this item may have been affected by SBX3 4 (Chapter 12, Statutes of 2009). Manual adjustment may be required. Refer to the SACS Software User Guide (press F1 from the open form) for detailed instructions.

Pam Buckhout
Gann Contact Person

951-765-5122
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 6,882,791.05
- 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) 151,348,091.34

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) 4.55%

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. 14,000.00

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)	7,066,154.33
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,119,707.55
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	29,294.50
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)	769,004.87
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A1)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	14,000.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,970,161.25
9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$1,821,352.43, minus [2nd prior year indirect cost rate of 6.65% times Line B18])	(441,595.58)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,528,565.67

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	113,883,831.19
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	22,899,507.18
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	17,134,136.09
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,516,920.62
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	90,500.57
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	1,052,864.26
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)	245,671.61
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)	21,119.41
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	16,132,200.99
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)	38,000.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A1)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	14,000.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	626,463.28
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,203,870.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,097,445.00
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)	183,956,530.20

**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)	5.42%
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D. Preliminary Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2010-11 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	5.18%
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Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. REVENUES AND OTHER FINANCING SOURCES					
1. Beginning Balance	9791-9795	2,975,537.30		405,791.41	3,381,328.71
2. State Lottery Revenue	8560	2,522,420.19		301,272.36	2,823,692.55
3. Other Local Revenue	8600-8799	800.67		0.00	800.67
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	(2,196,447.00)	2,196,447.00		0.00
6. Total Available (Sum Lines A1 through A5)		3,302,311.16	2,196,447.00	707,063.77	6,205,821.93
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	3,023.76	1,764,300.00		1,767,323.76
2. Classified Salaries:	2000-2999	3,077.79			3,077.79
3. Employee Benefits:	3000-3999	1,275.16	432,147.00		433,422.16
4. Books and Supplies	4000-4999	209,600.69		671,131.14	880,731.83
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	218,058.29			218,058.29
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	7200-7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	2,245.62			2,245.62
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses: (Sum Lines B1 through B11)		437,281.31	2,196,447.00	671,131.14	3,304,859.45
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	2,865,029.85	0.00	35,932.63	2,900,962.48

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			2008-09 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	194,948,018.42
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	14,094,014.63
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	90,460.03
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,295,691.12
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	5,374,549.47
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,907,755.60
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	5,885,049.79
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	779,200.15
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)				15,332,706.16
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)				165,521,297.63
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				165,521,297.63

Section II - Expenditures Per ADA		2008-09 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		21,713.60
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	1,151,733.00 Divided by 700	1,645.33
C. Total ADA before adjustments (Lines A plus B)		23,358.93
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		23,358.93
F. Expenditures per ADA (Line I.G divided by line II.E)		\$7,086.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F. Note: If the prior year MOE was not met, CDE may adjust the prior year base expenditure amounts.)	175,550,296.22	7,431.41
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	175,550,296.22	7,431.41
B. Required effort (Line A.2 times 90%)	157,995,266.60	6,688.27
C. Current year expenditures (Line I.G and line II.F)	165,521,297.63	7,086.00
D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2010-11 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Unaudited Actuals
2008-09
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			
Instructional Goals							
0001	Pre-Kindergarten	651,314.43	99,637.03	750,951.46	42,625.53		793,576.99
1110	Regular Education, K-12	109,834,467.14	20,167,885.42	130,002,352.56	7,379,198.39		137,381,550.95
3100	Alternative Schools	1,430.67	0.00	1,430.67	81.21		1,511.88
3200	Continuation Schools	3,527,203.69	295,658.44	3,822,862.13	216,993.44		4,039,855.57
3300	Independent Study Centers	3,065,906.00	313,106.03	3,379,012.03	191,799.61		3,570,811.64
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	885,009.26	96,504.88	981,514.14	55,712.74		1,037,226.88
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	123,961.90	37,259.79	161,221.69	9,151.27		170,372.96
4110	Regular Education, Adult	11,792.34	0.00	11,792.34	669.36		12,461.70
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	1,896,548.55	37,259.79	1,933,808.34	109,766.90		2,043,575.24
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	26,984,824.03	796,412.20	27,781,236.23	1,576,919.57		29,358,155.80
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	6,723,607.46	55,409.75	6,779,017.21	384,790.83		7,163,808.04
7150	Nonagency - Other	127,312.52	0.00	127,312.52	7,226.52		134,539.04
8100	Community Services	95,038.13	0.00	95,038.13	5,394.56		100,432.69
8500	Child Care and Development Services	42.10	0.00	42.10	2.39		44.49
Other Costs							
----	Food Services					30,614.98	30,614.98
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					109,215.97	109,215.97
----	Other Outgo					7,172,008.07	7,172,008.07
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation		367,264.57	367,264.57	584,367.61		951,632.18
----	Indirect Costs Charged to Other Funds				(498,873.74)		(498,873.74)
----	Total General Fund Expenditures	153,928,458.22	22,266,397.90	176,194,856.12	10,065,826.19	7,311,839.02	193,572,521.33

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	386,657.81	72,333.09	83,221.83	87,478.06	18.96	0.00	0.00			21,604.68	0.00	651,314.43
1110	Regular Education, K-12	86,181,443.90	2,846,998.58	1,672,175.67	11,779,909.92	5,429,357.79	0.00	1,178,326.25			746,255.03	0.00	109,834,467.14
3100	Alternative Schools	179.73	1,250.94	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,430.67
3200	Continuation Schools	2,909,707.14	51.36	43,531.05	433,497.14	135,448.61	0.00	0.00			4,968.39	0.00	3,527,203.69
3300	Independent Study Centers	2,435,967.05	15.00	42,389.62	511,945.78	73,554.77	0.00	0.00			2,033.78	0.00	3,065,906.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	520,450.56	0.00	0.00	289,364.73	44,500.05	0.00	0.00			30,693.92	0.00	885,009.26
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	118,922.10	5,039.80	0.00	0.00	0.00	0.00	0.00			0.00	0.00	123,961.90
4110	Regular Education, Adult	4,792.34	0.00	0.00	7,000.00	0.00	0.00	0.00			0.00	0.00	11,792.34
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	1,289,802.11	483,430.91	5,771.55	3,935.80	113,608.18	0.00	0.00			0.00	0.00	1,896,548.55
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	20,617,720.50	976,126.50	3,123.88	25,323.03	3,955,212.33	1,335,717.66	0.00			33,600.13	38,000.00	26,984,824.03
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	633,486.79	364,183.43	112,578.60	137,791.82	651.11	4,095,946.52	1,366,245.19	0.00	0.00	12,724.00	0.00	6,723,607.46
7150	Nonagency - Other	15.00	0.00	0.00	125,865.46	0.00	0.00	0.00	0.00	1,432.06	0.00	0.00	127,312.52
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	90,458.47	0.00	4,579.66	0.00	95,038.13
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42.10	0.00	0.00	0.00	42.10
Total Direct Charged Costs		115,099,145.03	4,749,429.61	1,962,792.20	13,402,111.74	9,752,351.80	5,431,664.18	2,544,571.44	90,500.57	1,432.06	856,459.59	38,000.00	153,928,458.22

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	10,213.54	89,423.49	0.00	99,637.03
1110	Regular Education, K-12	2,227,231.32	15,269,061.36	2,671,592.74	20,167,885.42
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	57,195.79	238,462.65	0.00	295,658.44
3300	Independent Study Centers	67,191.43	245,914.60	0.00	313,106.03
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	7,081.39	89,423.49	0.00	96,504.88
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	37,259.79	0.00	37,259.79
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	37,259.79	0.00	37,259.79
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	369,784.41	335,338.10	91,289.69	796,412.20
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	25,601.92	29,807.83	0.00	55,409.75
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		22,355.87		22,355.87
--	Child Development (Fund 12)	17,022.56	37,259.79	0.00	54,282.35
--	Cafeteria (Funds 13 and 61)		290,626.35		290,626.35
Total Allocated Support Costs		2,781,322.36	16,722,193.11	2,762,882.43	22,266,397.90

Unaudited Actuals
2008-09
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,052,864.26
2	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	29,294.50
3	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,304,300.92
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	2,178,240.24
5	Total Central Administration Costs in General Fund	10,564,699.92
B. Direct Charged and Allocated Costs in General Fund		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	153,928,458.22
2	Total Allocated Costs (from Form PCR, Column 2, Total)	22,266,397.90
3	Total Direct Charged and Allocated Costs in General Fund	176,194,856.12
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	626,463.28
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,203,870.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,097,445.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	9,927,778.28
D. Total Direct Charged and Allocated Costs (B3 + C5)		186,122,634.40
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.68%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400 and 6500)	30,614.98				30,614.98
Enterprise (Objects 1000-5999, 6400 and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			109,215.97		109,215.97
Other Outgo (Objects 1000-7999)				7,172,008.07	7,172,008.07
Total Other Costs	30,614.98	0.00	109,215.97	7,172,008.07	7,311,839.02

Unaudited Actuals
2008-09
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)
A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)	407,253.13	1,897,874.08	370,094.30	106,100.84	16,722,193.12	0.00	2,762,882.43
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	3.75	3.75	3.75	3.75	12.00		
1110 Regular Education, K-12	817.75	817.75	817.75	817.75	2,049.00		5,853.00
3100 Alternative Schools							
3200 Continuation Schools	21.00	21.00	21.00	21.00	32.00		
3300 Independent Study Centers	24.67	24.67	24.67	24.67	33.00		
3400 Opportunity Schools							
3550 Community Day Schools	2.60	2.60	2.60	2.60	12.00		
3700 Specialized Secondary Programs							
3800 Vocational Education					5.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual					5.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	135.77	135.77	135.77	135.77	45.00		200.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	9.40	9.40	9.40	9.40	4.00		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)					3.00		
-- Child Development (Fund 12)	6.25	6.25	6.25	6.25	5.00		
-- Cafeteria (Funds 13 & 61)					39.00		
C. Total Allocation Factors	1,021.19	1,021.19	1,021.19	1,021.19	2,244.00	0.00	6,053.00

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,792.80	6,121.80
2. Inflation Increase	0041	329.00	261.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,121.80	6,382.80
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,121.80	6,382.80
b. Revenue Limit ADA	0033	22,049.57	21,561.63
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	134,983,057.63	137,623,571.96
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	2,895,790.00	2,973,895.00
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552	174,299.00	176,972.00
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	138,053,146.63	140,774,438.96
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.92156	0.82033
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	127,224,257.81	115,481,495.51
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	366,794.00	355,776.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	875,852.00	816,554.00
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)	- - -	(509,058.00)	(460,778.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	126,715,199.81	115,020,717.51

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	29,991,729.00	24,847,425.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	67,628.00	65,000.00
28. Less: Charter Schools In-lieu Taxes	0595	203,327.00	229,515.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	29,856,030.00	24,682,910.00
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	96,859,169.81	90,337,807.51
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	317,627.00	579,549.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	9006/0570		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(317,627.00)	(579,549.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	96,541,542.81	89,758,258.51
43. Less: Revenue Limit State Apportionment Receipts	---	84,194,644.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	12,346,898.81	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	436,544.00	392,582.00
46. California High School Exit Exam	9002	607,259.00	408,750.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	288,465.00	168,877.00
48. Apprenticeship Funding	9006/0570	0.00	
49. Community Day School Additional Funding	9007	211,598.00	

Unaudited Actuals
2008-09 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	(84,000.01)	0.00	(498,873.74)				
Other Sources/Uses Detail					419,097.60	1,788,658.00		
Fund Reconciliation							1,374,102.37	1,617,026.84
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	73,343.67	0.00	1,181.40	0.00				
Other Sources/Uses Detail					206.00	119,097.60		
Fund Reconciliation							36,380.97	121,466.52
11 ADULT EDUCATION FUND								
Expenditure Detail	419.27	0.00	27,084.89	0.00				
Other Sources/Uses Detail					90,104.00	0.00		
Fund Reconciliation							55,900.00	8,352.89
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,272.88	0.00	68,974.45	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							9,437.34	205,090.71
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	401,633.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	936,416.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,698,348.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLA								
Expenditure Detail								
Other Sources/Uses Detail					0.00	300,000.00		
Fund Reconciliation							0.00	300,000.00
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	8,010.68	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,457.50	2,102.98
25 CAPITAL FACILITIES FUND								
Expenditure Detail	253.51	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,700,000.00	0.35
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2008-09 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	700.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							14,297.40	1,119.76
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							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	84,000.01	(84,000.01)	498,873.74	(498,873.74)	2,207,755.60	2,207,755.60	3,191,575.58	3,191,576.05

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	86.0	24.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	5,853.0	200.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	295.0	200.0
C. ENTER total number of miles driven to/from school	021/022	1,338,559.0	325,450.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combinator of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, 7235, 7394, and 7397, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802 and 3902)		6,395,871.65	1,100,292.92
B. Books & Supplies (Objects 4200, 4300 and 4400)		1,352,886.01	78,502.27
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		37,829.52	1,148.70
2. Insurance (Objects 5400 and 5450)		0.00	0.00
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		147,026.30	95,309.43
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(2,286,053.10)	196,659.10
5. Other Services and Operating Expenditures (Objects 5100 and 5800) (Contracts for repairs should be charged to Object 5600)		105,438.39	26,512.90
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils	003/004	0.00	0.00
6. Communications (Object 5900)		16,052.55	332.63
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)		263,510.68	168,662.53
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)	096/095	12,167.48	0.00
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)		6,044,729.48	1,667,420.48
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	6,044,729.48	1,667,420.48
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)		4,526,555.60	1,203,546.09
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.)		282,142.32	1,148.70
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	1,800,316.20	465,023.09
K. Indirect Costs (Approved indirect cost rate of 6.65% times the sum of Line J minus Line D minus Line D1)		102,197.57	19,707.98
L. Net Pupil Transportation Expense (Lines J and K)	100/101	1,902,513.77	484,731.07

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		1,902,513.77	484,731.07
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II			
Line C5		0.00	10,194.44
2. ENTER payments by another LEA, included in Schedule II,			
Line C5		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		263,510.68	168,662.53
2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, Line C5 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		263,510.68	178,856.97
G. Bus Operating Expense (Line A minus Line F)	110/111	1,639,003.09	305,874.10
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	1.224	0.940
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	280.028	1,529.371
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	10,194.44
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	263,510.68	168,662.53
K. Approved Transportation Expense (Lines G, I and J2)	130/133	1,902,513.77	484,731.07
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	95,889.55	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Michael Fogerty

Title: Director, Transportation

Agency: Hemet Unified School District

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Unaudited Actuals
2008-09 Unaudited Actuals
Technical Review Checks

Hemet Unified

Riverside 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 8998, 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-RESOURCExOB-8998 - (F) - Categorical Flexibility Transfers (Object 8998) are applicable only to programs specified in Education Code Section 42605 (SBX3 4), Section 15).	<u>PASSED</u>
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

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

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

INTRAFD-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

BLOCK-GRANT-TRANSFER - (F) - Categorical Education Block Grant Transfers (Object 8995) must net to zero by fund. PASSED

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

CAT-TRANSFER - (F) - Categorical Flexibility Transfers (Object 8998) 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-DESIGNATIONSA - (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-DESIGNATIONSB - (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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	7157	8590	-4,663.00

Explanation:HUSD received a notice of reduction to a prior year award amount. No award was received in the current year, so the reduction is reported as a negative revenue amount in the current year.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
01	7157	-4,663.00

Explanation:HUSD received a notice of reduction to a prior year award amount. No award was received in the current year, so the reduction is reported as a negative revenue amount in the current year.

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 E.C. 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 (Education of Adults in County 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-ADA - (F) - If Community Day Schools ADA is reported in Form A, Line 1g or 4e, general ledger data for Community Day Schools (Resource 2430) and Form DAY (Community Day Schools) must be provided. PASSED

DAY-NO-ADA - (W) - If Community Day Schools 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), 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, 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, Item C) is between 2% and 9%.
PASSED

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

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

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Item 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, Item B7) to Other General Administration costs (Part III, Item 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 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 \$10.
PASSED

TRAN-COST-PER-PUPIL - (W) - The calculated cost per pupil in Form TRAN, Schedule III, Line H2, should not exceed \$6,000 for Home-to-School or \$12,000 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.