

2009-10 Unaudited Actuals

For the Fiscal Year Ending June 30, 2010



Business Services

September 7, 2010

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Publication Information

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2009-10 Unaudited Actuals

Executive Summary

The Year in Review

Fiscal uncertainty and budget cuts continued into the 2009-10 budget year. The state adopted its 2009-10 budget several months early in February 2009 along with final revisions to its 2008-09 budget. Based on assumptions included in the February 2009 enacted 2009-10 budget, Hemet Unified adopted a general fund budget that included \$175.3 million in revenues and other financing sources and \$180.5 million in expenditures and other uses. The adopted budget also projected a beginning fund balance of \$8.7 million.

In June 2009, subsequent to adoption of the district's 2009-10 budget, the State imposed revisions to its enacted budget that included a \$253 per ADA reduction to K-12 revenue limit funding. The per ADA cut required the district to reduce its original general fund revenue projections by \$6 million in a budget revision approved by the board in mid September. In early October, the district's board also approved a resolution that acknowledged projected reductions in expenditures that would be needed in the 2009-10, 2010-11 and 2011-12 fiscal years to address on-going state funding shortfalls. In that resolution, projected expenditure reductions of \$17.6 million over the three year period were identified. In addition to the multi-year expenditure plan, the board also approved a resolution that authorized use of \$6.4 million in categorical funds that were open to flexible use beginning in 2008-09 for any general education purpose. Programs that fell under the new flexible use provisions included deferred maintenance, professional development grants, supplemental counseling funds, and adult education apportionments.



In December 2009, the district approved its First Interim budget revision based on changes in assumptions and actual expenses as of October 31, 2009. Budget revisions in the First Interim report included an increase in revenues of \$8 million and an expenditures increase of \$8.7 million in the combined general fund. The increase was primarily related to the budgeting of carry over and prior year ending balances in restricted programs including American Recovery and Reinvestment Act (ARRA) funds. The carry over and ending balance amounts were determined after the close of the prior fiscal year in mid September and are typically re-budgeted in the district's First Interim budget revision. The budget changes in the 2009-10 First Interim Report brought the projected combined general fund budgeted revenues to \$179.6 million and expenditures to \$194 million. After closing the books on the 2008-09 fiscal year, the beginning balance for 2009-10 was revised to \$16.1 million and included ARRA balances that were not included in the district's original adopted budget.

In mid March, the board approved the district's Second Interim budget revision for the period ending January 31, 2010. In the Second Interim report, combined general fund revenues and other financing sources were revised downward by \$2.7 million to \$177.1 million and projected expenditures and uses were revised downward by \$3.7 million to \$190.5 million. The majority of the reductions were related to the district's decision to only budget 50% of total ARRA awards, a deviation from the historical practice of budgeting 100% of potentially available categorical dollars based on each program's award notices, even when funds are expected to be spent over multiple years.



In June 2010, the 2009-10 Estimated Actuals revenue and expense projections were presented along with the adoption of the 2010-11 Annual Budget report. Estimated Actuals showed combined general fund revenues ending the year at \$177.4 million and expenditures at \$183.2. Estimated Actual revenues closely mirrored projections submitted in the district's Second Interim report. Expenditure projections declined by \$7.3 million for a variety of reasons including a negotiated two-day work year reduction for all employees, lower than anticipated utility costs, and an overall spending freeze. The Estimated Actuals unrestricted general fund ending balance was projected at \$13.4 million and restricted general fund balances were projected at \$9.7 million.

The 2009-10 Unaudited Actuals Report is the district's final budget report for 2009-10 until the Annual Financial Report or audit is presented in December. Unaudited Actuals reports the final revenues and expenditures for the district for the 2009-10 fiscal year prior to any adjustments necessary as a result of the final review of the district's financial transactions by independent auditors. In the Unaudited Actuals report, combined general fund revenues for the 2009-10 fiscal year are reported at \$177.4 million, the same as was projected in June 2010. Final expenditures total \$180 million, which is \$3.2 million less than projected in June. Expenditure decreases between June estimates and August when final year-end transactions were posted are related to the following:

- A decrease in utility expenses due to an unusually cool summer
- Contracts for consultants and services that were encumbered but unspent at year-end
- Lower than anticipated field trip expenses from other districts
- Lower than projected fuel and other transportation supplies
- Lower than anticipated salaries/benefit costs for year-end substitutes and extra duty

2009-10 District Budget Summary

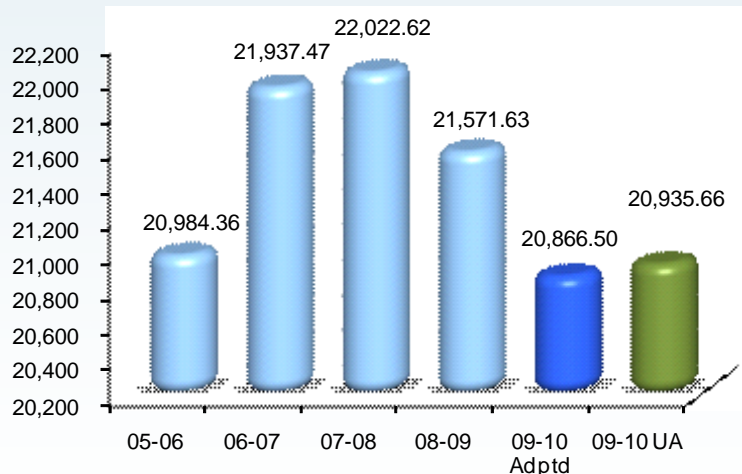
After being increased for a state-wide COLA of 4.25%, in 2009-10, revenue limit funding was deficated an unprecedented 18.355%. This means only 81.645% of the dollars owed to the district by the state were paid. On top of the deficit factor, an additional \$252.99 per ADA reduction was applied to revenue limit funding resulting in a net decrease from the prior year of 12.11%.

Combined general fund revenues, transfers in, and other sources totaled \$177.4 million. This was in line with revenue estimates included in the district's Estimated Actuals report presented in June 2010. Combined general fund expenditures including transfers out totaled \$180 million or \$3.2 million less than projected in June. The net change to the combined general fund ending balance was a decrease of \$2.6 million.

5 Year Attendance

Fiscal Year	ADA	Change
2005-06	20,984.36	4.76%
2006-07	21,937.47	4.54%
2007-08	22,022.62	0.39%
2008-09	21,571.63	-2.05%
2009-10 Adopted Bdgt	20,866.50	-5.25%
2009-10 Unaudited Actuals	20,935.66	-4.94%

* Excludes County and Charter ADA



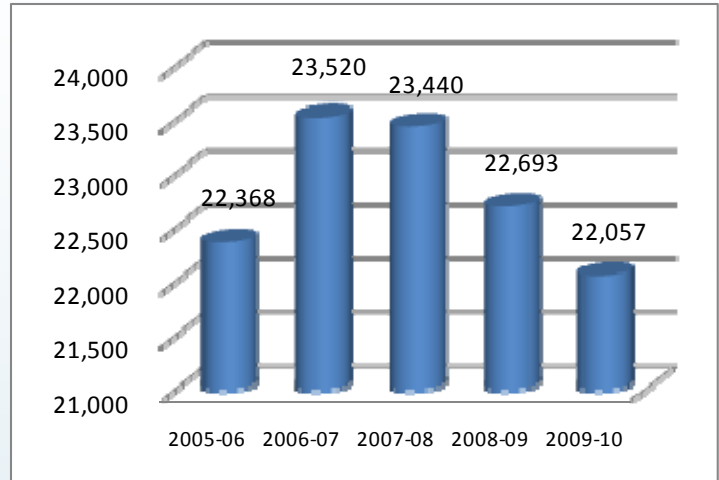
Does not include County or Charter (HAAAT) ADA



5 Year Enrollment

Fiscal Year	Enrollment	Change
2005-06	22,368	5.13%
2006-07	23,520	5.15%
2007-08	23,440	-.034%
2008-09	22,693	-3.19%
2009-10	22,057	-2.80%

* Excludes County and Charter ADA



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

The combined general fund ending balance fell from \$28.8 million at the end of 2008-09 to \$26.3 million on June 30, 2010. June projections estimated the combined ending balance would be \$23.1 million.

2009-10 Enrollment and ADA

In 2009-10, Hemet Unified’s enrollment declined by 636 students or 2.8% from the prior year . Excluding non-public and charter schools students, district enrollment was reported at 22,057 (*October 2009 CBEDS— not yet certified*).

Attendance improvement programs and incentives implemented in 2008-09, did not appear to carry through to 2009-10 as attendance fell by a slightly larger percentage than enrollment. 2009-10 P-2 attendance decreased by 2.95% compared to the prior year or 636 ADA.

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 2008-09 ADA number for funding purposes for 2009-10. Excluding county and charter students, the ADA used for revenue limit funding for 2009-10 was 21,449.85 compared to 21,991.78 for 2008-09, which was also based on prior year figures.

The loss of 636 ADA from 2008-09 to 2009-10 will be factored into the district’s 2010-11 revenue limit calculation should enrollment continue to decline.



2009-10 Instruction and Academic Achievement

The Academic Performance Index (API) of California's *Public Schools Accountability Act of 1999* measures academic performance and growth of schools on a variety of academic indicators. Hemet Unified's API scores showed steady improvement in preliminary results for the 2009-10 year that were recently released. Many district schools now have scores in the 800 range. The preliminary data reports a test participation rate of 100% and district-wide growth of 10 points. Of the ten sub-groups, 50% are reporting a 2 digit increase, and 50% reporting small decreases between one and seven points.

Despite continued efforts to improve student test scores, Hemet Unified remained a Year 3 Program Improvement district in 2009-10. Adequate Yearly Progress (AYP) is a statewide accountability system mandated by the federal No Child Left Behind Act of 2001. Unofficial data reported in July for the 2010 year, shows a 95% participation rate district-wide with 56.4% of students tested showing proficient or above in Math and 56% in English Language Arts.

Harmony Elementary and Cottonwood Schools were awarded two of the 2010 California Distinguished Schools awards for elementary schools. Cottonwood and Hamilton join six other district schools that have received this recognition. Hemet High earned its award for the third time last year.

West Valley High School placed first in Riverside County's 2010 Academic Decathlon with Hemet High following at a close second. West Valley's team moved on to the state competition held in Sacramento in March.

2009-10 Business and Support Services

Hemet Unified School District's Business Services Branch and other support teams also had successes in 2009-10. The Print Shop completed its second full year of operation in the new district office facility. During the year, print shop staff processed 30 million black and white impressions. The department handled approximately 3,750 separate orders and printed 6,100 yearbooks, 26,000 workbooks, and 1.36 million decodables, using 16 million sheets of paper and 50,000 feet of laminating material.

The Transportation department added Perris



Elementary School District to the roster of districts it serves. The Transportation Department already had agreements in place and was providing Perris Union High, San Jacinto Unified, Romoland, and Nuviev districts, as well as the California School for the Deaf in Riverside with home-to-school, special education, and field trip services. Hemet's transportation Department is now one of the largest school transportation operations in the state. As a result of its entrepreneurial activities, transportation's encroachment on the district's unrestricted general fund has declined from \$1.8 million in the 2005-06 school year to no encroachment for 2009-10. In addition to eliminating its encroachment on the general fund, transportation



contributed over \$660,000 in payments for indirect costs to the unrestricted general fund.

The Facilities department continued work on the Hemet High renovations, moving on to Phase II of the project. In addition, with very short notice the facilities department, along with the maintenance department and assistance from other areas of business services, organized the relocation of Hemet Elementary School to the old Jacob Wiens campus on Dartmouth Street when structural deficiencies were discovered in the old Hemet Elementary building just prior to the start of the 2009-10 school year. The relocation of Hemet Elementary to the Dartmouth Street campus also required re-locations of several other schools and programs, including independent study schools Helen Hunt Jackson and Family Tree Learning Center.

Hemet Unified's Nutrition Services department served 1.89% more breakfasts and 1.30% more lunches in 2009-10 than the previous year, and overall eligible students increased by 227 students or 1.04%. Nutrition Services also continues to serve both the district's PreSchool and Headstart programs. Through continued efforts to obtain lower bid prices and improve controls at school sites, Nutrition Services was able to reduce the average cost to produce each meal by 3.9% in 2009-10.

The Technology department supported over 10,000 users and 6,000 computers on the district network in 2009-10. It also, spent much of the information system and running for the quired extensive from the Microsoft and hardware for



manages more than 2,200 e-mail accounts. The department 2009-10 year working to convert data from the existing student to the new Eagle Aeries system which is scheduled to be up start of the 2010-11 school year. The conversion process re-testing and verification of data, as well as staff training. Funds settlement were used to finance the purchase of the software the system implementation.



UNRESTRICTED GENERAL FUND (03)

Changes from the Estimated Actuals Report approved on June 15, 2010

- No change in funded ADA. Because of declining enrollment, ADA is funded at the prior year level.
- Revenue limit funding increased by just over \$1,000
- Federal, other state, and local revenues decreased \$166,500.
- Expenditures decreased \$1.6 million.
- Contributions to restricted programs decreased \$943,000.
- Ending fund balance increased \$2.35 million.

Revenue

In the 2009-10 Unaudited Actuals report, Hemet Unified School District's total unrestricted general fund revenues are reported at \$124.4 million at year-end. This is \$168,000 less than projected in the district's Estimated Actuals report approved in June 2010. The changes in each revenue category from June estimates are:

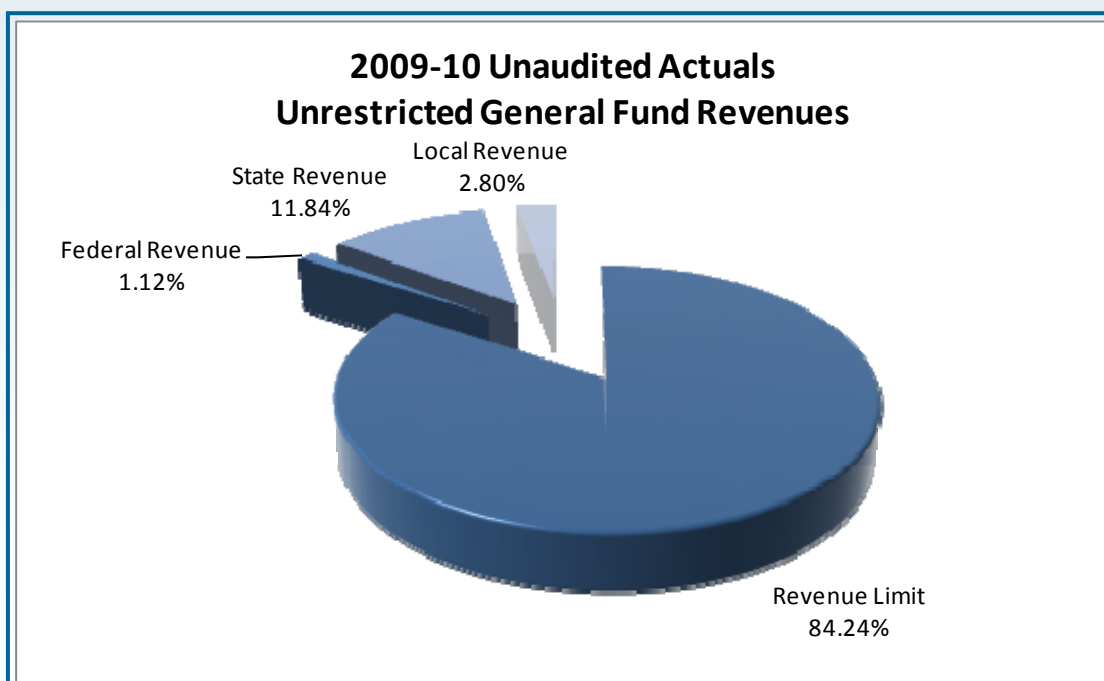
1. Revenue limit funding increased by \$1,139 as a result of minor changes in calculation factors
2. Federal revenues increased by approximately \$20,000 for MAA reimbursements
3. Other state revenues increased by about \$72,600 for adjustments to Tier III funding and lottery.
4. Local revenues decreased by \$260,000 from June projections, primarily as a result of lower than anticipated revenues from other districts for field trips.

Revenue Limit Funding

The per ADA base revenue limit (BRL) for 2009-10 for Hemet Unified was \$6,383.80 before deficits were applied. The BRL includes a 4.25% statutory COLA. However, both an 18.355% deficit and a \$252.99 per ADA reduction was applied to the 2009-10 BRL bringing the net funded rate down to \$4,959.07 per ADA. This was \$682.53 per ADA less than the district received in 2009-10. Total revenue limit funding was \$109 million of which \$4.4 million was transferred to restricted programs for ADA related to special education students. A majority of the district's 2009-10 revenue limit funding was calculated on 2008-09 ADA because of declining enrollment. ADA for revenue limit funding purposes was 21,524.46 including non-public school and county ADA. Revenue limit funding comprised 84.24% of all Unrestricted General Fund revenues.

Federal Revenue

2009-10 unrestricted revenues from federal sources increased by nearly 300% compared to the prior year. 2009-10 federal revenues totaled \$1.4 million and were 1.12% of total unrestricted revenues received. 96% of federal money received in the unre-



stricted general fund was for MAA reimbursements. Federal revenue for MAA reimbursements increased by almost \$860,000 from the prior year. Revenues for MAA reimbursements can fluctuate significantly from one year to the next because of federal government processing cycles.

Other State Revenue

Other state revenues in the unrestricted general fund totaled \$14.7 million for the year ending June 30, 2010. This was down approximately \$2.1 million from 2008-09 levels. The decrease was related to a mid-year funding recapture by the state of several categorical programs so it could fund the Quality Education Investment Act (QEIA) obligation to other districts. An increase in American Recovery and Investment Act (ARRA) funding was distributed to districts to back fill the loss of the state funds. Flexible use of many state categorical funds, referred to as Tier III programs was authorized in February 2009 and continues through 2011-12. As a result, most state categorical funds are now recorded as unrestricted dollars. Among the programs included in the Tier III group are the Supplemental hourly programs (summer school), School and Library Improvement Block Grant, GATE, Supplemental Counseling, and most professional development related programs. State revenues were also received for unrestricted lottery and K-3 class size reduction. Lottery revenues were up about \$50,000 from the prior year.

Local Revenue

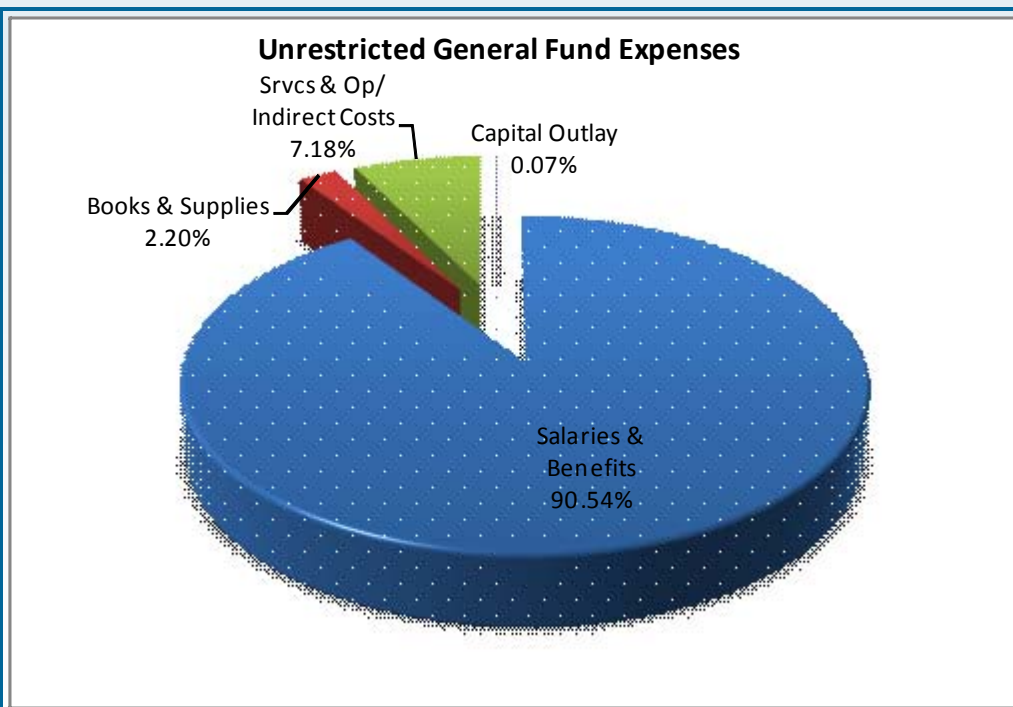
Local revenues from Advance Path reimbursements, print shop sales, donations, interest earnings, facilities use, field trips for contract districts, and other miscellaneous local sources totaled \$3.5 million in 2009-10. This was down \$1.8 million from the prior year. Decreases from the prior year were found in all areas of local revenues, with the largest decreases seen in other district field trips and E-rate reimbursements.

EXPENDITURES

Expenditures in the unrestricted general fund for the year ending June 30, 2010 totaled \$115 million. In response to state budget cuts and declining enrollment, the district implemented many cost savings measures with the adoption of the 2009-10 budget at the beginning of the fiscal year. Receipt of federal stimulus funds permitted the district to transfer some unrestricted general funds expenditures to those resources. Finally, in April, a two-day work year reduction was agreed to by all employee groups which impacted May and June salaries and further reduced 2009-10 expenditures. As a result, overall unrestricted general fund expenditures declined by nearly \$17 million from the prior year.

Salaries and Benefits

Despite reductions in overall costs, salaries and benefits make up a growing percentage of unrestricted expenditures making up 90.54% of total expenses compared to 87.15% in 2008-09. Unrestricted general fund certificated salaries totaled \$66.2 million, \$11 million less than the prior year. Classified salaries totaled \$14.7 million and were down nearly \$2.5 million from 2008-09 from a combination of staffing reductions due to enrollment decline, work year reductions and expenditure transfers to ARRA funds. Employee benefits totaled \$22 million.



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

Books and supplies showed a 33% decrease from the prior year and totaled \$2.4 million. Services and operating expenses accounted for \$12.5 million and included utilities, outside district field trips, insurance, consultants, repairs, and travel. Expenses in this category were down 13% from the previous year. Both the books and supplies and services and operating expenses categories saw an decrease because of budget reduction measures and the re-assignment of expenses to federal stimulus accounts in the restricted general fund.

Capital Outlay in the unrestricted general fund totaled \$84,000. Capital outlay expenditures were for Print Shop equipment, a warehouse delivery van, fencing, and technology infrastructure improvements.

Other Outgo

Included in the Other Outgo category are debt payments and indirect costs. Debt payments paid from the unrestricted general fund totaled \$34,360 for department vehicles. Indirect costs, a negative expense to the unrestricted general fund totaled -\$3.1 million. Indirect costs are charged to many restricted programs to offset unrestricted general fund administrative expenses that cannot be directly charged to those programs. Indirect charges cover expenses incurred by restricted programs to support services and activities such technology, purchasing, payroll, accounting, and human resources. 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 process, was 9.59% for 2009-10. The rate falls to 5.18% in 2010-11.

Other Financing Sources/Uses

The Other Financing Sources/Uses category consists of transfers in or out of the general fund and contributions to restricted resources. In 2009-10, transfers out to other funds from the unrestricted portion of the general fund totaled \$1.3 million. \$546,000 was transferred to Fund 11 for Adult Education and Community-Based English Tutoring. The remaining \$716,000 was transferred to Fund 14 for Deferred Maintenance. Both programs are available for flexible use and the revenue for them is first received in the unrestricted general fund. Because the district elected to continue to support these programs, most of the revenue received from the state related to Adult Education and Deferred Maintenance is then transferred to their respective fund.

\$19,405 was transferred into the unrestricted general fund from Fund 40—Reserve for Capital Outlay. Funds were used to cover some of the expenses of moving Hemet Elementary. This transfer fully utilized the balance in Fund 40 with the exception of a small balance that was deposited by the J.Wiens PTA from donations collected to build a shade structure at that site.

Contributions to restricted resources are also reported in the Other Financing Sources/Uses category. In 2009-10, \$8.6 million was transferred out of the unrestricted general fund as contributions to restricted programs, primarily for Special Education and Routine Maintenance.

FUND BALANCE

Changes to revenues, expenditures, and other sources/uses results in a net decrease of \$380,000 to the unrestricted general fund ending balance, bringing it to \$15,728,020. The

Ending Fund Balance Components & Reserves	
3% Reserve	\$ 5,400,000
Pre-Paid expenses	152,823
Stores/Revolving cash	253,868
Reserves to off-set loss of ARRA funds in 2011-12	6,097,255
OPEB Reserve	1,625,710
Misc carry over	2,198,364
Total	\$ 15,728,020



RESTRICTED GENERAL FUND (06)

REVENUE

Revenues in the restricted general fund for 2009-10 total \$52.8 million. Revenues are comprised of \$4.4 million in revenue limit transfers from the unrestricted general fund for special education ADA; \$21.0 million in federal revenues; \$7.5 million from other state sources; and \$19.9 million in local revenue.

Federal revenue shows an decrease of \$0.4 million from June estimates and \$0.7 million less than the total reported in this category in 2008-09. Included in the federal revenues category are Title I, Title II, and other Title programs, as well as one-time American Recovery and Reinvestment Act (ARRA) funds.

The total amount received in other state revenues by the end of the 2010 fiscal year is slightly more than the amount projected in June. State revenues are received for several restricted programs including Economic Impact Aid (EIA), After School Education and Safety (ASES), Prop 20 portion of lottery, and transportation.

Local restricted revenue totaled \$19.9 million in 2009-10 compared to \$19.5 million received in 2008-09. The increase is attributed to revenues from contracts with other districts for providing home-to-school and special education transportation services. In addition to revenue from transportation contracts, local revenues are also received for redevelopment funding, pass-through grants for Special Education and PreSchool programs, and various local grants.

EXPENDITURES

Total expenditures for the restricted general fund were \$63.8 million, which is approximately \$3.8 million more than the prior year. Again, the majority of the overall increase in expenses is related to the transfer of expenditures to ARRA funds to retain positions that otherwise would have been cut in response to state funding reductions. Restricted certificated salaries were \$19.5 million, classified salaries \$16.0 million and employee benefits totaled \$11.1 million. Increases from the prior year were also seen in the Services and Operating Expenses category, again related to using ARRA funds to off-set unrestricted revenue cuts. Expenditures in this group totaled \$5.4 million.

Increases in salaries, benefits and services/operating expenses were off-set by decreases in expenditures from the prior year in the books and supplies category. Books and supplies for 2009-10 in the restricted general fund totaled \$3.9 million which was \$800,000 less than was spent in this category in 2008-09.

Debt payments, primarily from redevelopment funds for Certificates of Participation (COPs), in the other outgo category totaled \$4.5 million. A decrease of \$500,000 from the prior year. The decrease was related to refunding of the 2006 COPS which provided some lower interest rate relief.

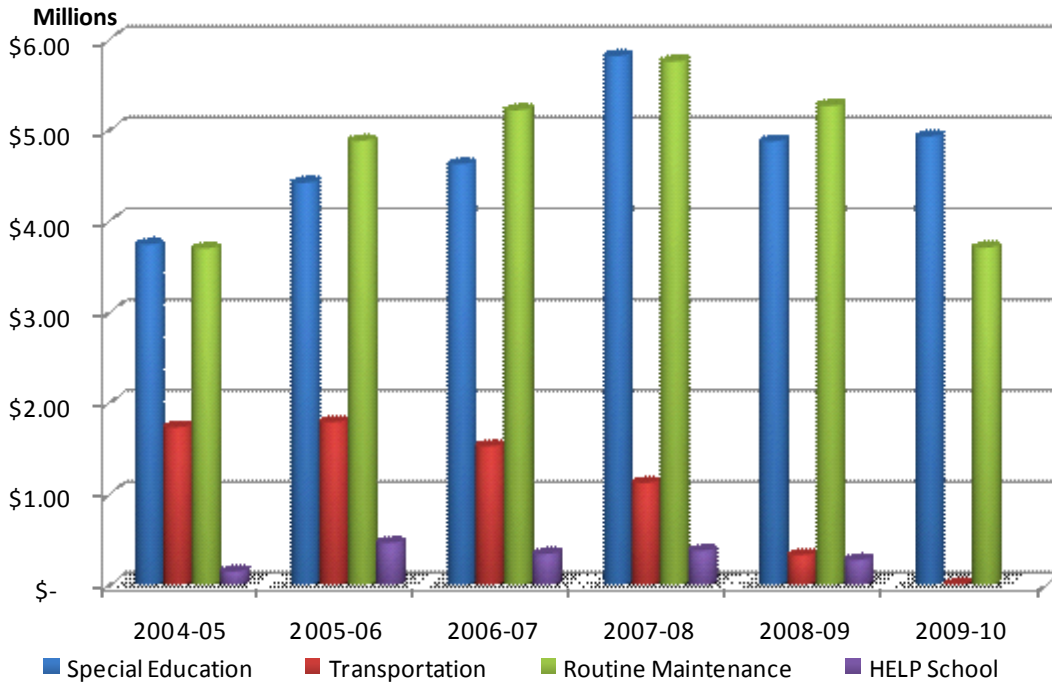
OTHER FINANCING SOURCES/USES

In this category, \$8.6 million was recorded as a contribution from the unrestricted general fund for special education and routine maintenance. Despite increasing special education enrollment, growing Special Education pre-school programs and rising costs, contributions to Special Education increased by just \$54,000, but only because \$2.4 million in on-going special education costs were transferred to ARRA funding as permitted on a one-time basis.

Contributions to Routine Restricted Maintenance (RRM) totaled \$3.7 million compared to \$5.2 million in 2008-09. Staffing reductions and increased efficiencies allowed the district to reduce expenses dramatically in this area in the 2009-10 year. In addition ,



Contribution History



the requirement to fund routine maintenance at a level equivalent to 3% of total general fund expenditures has been temporarily lifted by the state in order to help districts deal with budget cuts.

Also reported in the category of other financing sources/uses was \$45,052 for lease proceeds from a vehicle purchase. In addition, a transfer in of \$121,853 in Special Education revenue from Fund 09 was reported. The transfer of unexpended Special Education revenues from Fund 09 is permitted under terms of the Memorandum of Understanding between the district and the HAAAT Charter School.

FUND BALANCE

The restricted general fund declined by \$2.2 million at year-end, bringing its ending balance to \$10.5 million. The decrease is related to spending down of a portion of federal ARRA funds. The majority of the ending balance in the restricted general fund is legally reserved and can only be used for the purposes intended by the funding agency. \$6 million of the restricted ending balance is in the ARRA State Fiscal Stabilization Fund (SFSF) account and must be spent by September 2011. \$1.5 million is set aside in the redevelopment account and is reserved for future capital debt payments. Due to increasing debt payments and declining revenues from redevelopment agencies as a result of declining property values, the ending balance in the Redevelopment account decreased by \$1.4 million in 2009-10.

Components of Restricted General Fund Ending Balance

ARRA SFSF (3200)	\$ 5,970,549
Medi-Cal LEA (5640)	1,038,705
English Language Acquisition Prgm (ELAP) (6286)	126,699
Lottery—Restricted/Prop 20 (6300)	205,853
Economic Impact Aid (EIA) (7090/7091)	1,358,282
Transportation—Other District Reserves (7230/7240)	296,029
Redevelopment (9986)	1,535,768
Total	\$ 10,531,885



American Recovery and Reinvestment Act

Hemet Unified was allocated a total of \$17,195,432 in American Recovery and Reinvestment Act (ARRA) funds. \$2,666,579 was to be used as an increase to Title I funding, another \$5,479,980 is to support Special Education (IDEA) and \$8,899,810 will be coming in the form of State Fiscal Stabilization Funds (SFSF). SFSF money, which is technically restricted, but can be used to support any programs that may have been impacted due to state budget cuts. In addition, Hemet's Nutrition Services received \$149,063 that was used to purchase school kitchen equipment. ARRA awards are one-time funds that must be spent by September 2011. Title I and IDEA ARRA funds must also be spent according to the same guidelines and restrictions as the district's normal Title I and IDEA allocations. However, Hemet Unified applied for and received waivers for compliance with staff development and school-choice set-asides, as well as carry over limit restrictions that are normally placed on Title I funds.

Revenue

Of the \$17.2 million in ARRA funds awarded, the district had actually received \$11.8 million in cash as of June 30, 2010. Of the remaining \$5.4 million balance still due to Hemet Unified, \$1.25 million is related to Title I ARRA, \$1,325,800 for SFSF, and the remaining \$2.82 million is for ARRA IDEA .

Expenditures

Expenditures paid with ARRA dollars in 2009-10 totaled \$8.8 million. 100% of the \$2.7 million Title I ARRA funds were fully expended. The district used the Title I ARRA dollars to support CSR classes including teachers added when Option 2 for Kindergarten was eliminated in 2009-10 as well as other expenses normally paid from the districts regular Title I program. This enabled the district to retain a larger ending balance in the regular Title I program that will be available to spend beyond the ARRA September 2011 deadline.

\$3 million of the \$5.5 million awarded for ARRA Special Education was spent in 2009-10. Approximately \$2.25 million was spent to support ongoing costs such as payments to non-public schools as permitted by federal guidelines. Those guidelines also state that the remaining unspent balance of \$2.5 million must be spent on new programs or one-time expenses and must also be fully spent by September 2011.

The district spent \$2.9 million of the \$8.9 million SFSF money it was allocated. In 2009-10 SFSF was used to support staff development, security, elementary music teachers, middle school librarians, and school counselors. The amount awarded the district for SFSF was increased during the year by \$1,325,800. The increase was an off-set to reductions or one-time elimination of various state funded programs including Supplemental Counseling, Arts and Music Block Grant, School Safety Block Grant, and some professional development grants in order to fund the Quality Education Investment Act (QEIA).

Nutrition services fully expended its Equipment Grant of \$149,063. The funds were used to purchase upgrades to kitchen equipment at various school sites throughout the district.

ARRA funds allowed the district to continue to employ or fill 53 positions despite a nearly 20% reduction to state allocations. Positions funded with ARRA resources included regular and special education teachers, counselors, librarians, and special education instructional aides.



CHARTER SCHOOL SPECIAL REVENUE FUND (09)

Expenses and revenues for Hemet Unified charter schools 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. State and local funding for special education students through the Riverside County Special Education Local Plan Area (SELPA) and lottery revenue based on the charter schools' ADA are also reported in Fund 09. Similar deficit factors and per-ADA reductions that were imposed on the general fund were also applied to charter school state revenues.

The district operated the Hemet Academy for Academics and Applied Technology (HAAAT) a charter high school in 2009-10. In addition, start-up operations for a new charter middle school, the Western Center Academy (WCA), began in October 2009. WCA is slated to open in August 2010.

Revenue

Total revenue for HAAAT in the 2009-10 fiscal year was \$1.47 million. \$1 million was received for the Charter School Block Grant. \$144,000 in other state revenue was recorded for lottery and the Charter School Categorical Block Grant. \$124,000 came in as local revenue for Special Education, donations, and interest earnings for HAAAT.

In addition to revenues for HAAAT, WCA reported \$100,000 in federal revenue as the first installment of a \$450,000 charter school start-up grant. \$20,000 in donations for the school were also reported in the local revenue category.

Expenditures

Total expenditures reported in Fund 09 were \$1.34 million. HAAAT expenses totaled \$1.23 million and the WCA spent \$112,000 for start up costs. 72.86% of total expenditures were for salaries and benefits, 3.52% for books and supplies and 14.24% for services and operating expenses which included utilities, administration fees to the general fund, and student transportation. \$15,000 was spent by HAAAT for software purchases from Ed Resources and for AERIES student information system. Finally, in addition to regular expenses, \$121,853 was transferred to general fund special education to cover the cost of serving charter special education students per the Memorandum of Understanding between HAAAT and Hemet Unified.

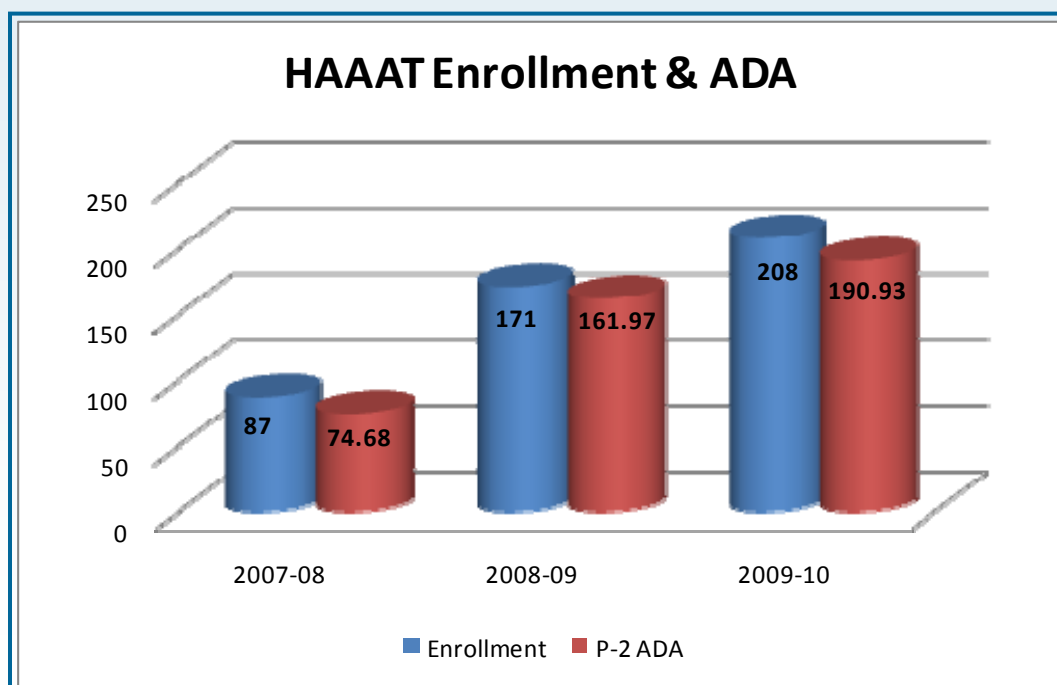
Fund Balance

The beginning fund balance for Fund 09 was \$270,188 with revenues exceeding expenses by \$8,726 at year end, the ending balance increased to \$278,914.

ADA/Enrollment

In 2009-10, HAAAT enrollment increased by 21% over the prior year for a total of 208 students reported enrolled in October 2009

The Charter General Purpose and Categorical Block Grants are funded primarily on the charter schools' P-2 ADA. Revenue limit ADA for HAAAT for the 2009-10 year was reported at 190.93.



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, 2010 can be found in the Summaries and Reports section and in the SACS forms in the final section of this report. Total combined revenues and other sources were \$177,360,771, a 12% net decline from the prior year. Total general fund expenses and other uses for 2009-10 were \$179,964,856, a net 8% decline from 2008-09. The ending balance for the combined general fund on June 30, 2010 was \$26,259,905, of which \$10,531,885 was restricted.

Combined General Fund Revenue

Revenue	2008-09 Audited Actuals	2009-10 Adopted Bdgt	2009-10 Estimated Actuals	2009-10 Unaudited Actuals
Revenue Limit	\$ 127,172,355	\$ 115,257,723	\$ 109,220,887	\$ 109,222,026
Federal	22,190,295	14,968,915	22,702,342	22,358,513
Other State	25,199,666	23,629,555	22,154,182	22,243,749
Local	24,865,962	21,406,108	23,223,471	23,350,173
Total Revenues	\$ 199,428,278	\$ 175,262,301	\$ 177,300,882	\$ 177,174,461
Other Sources/Transfers In	\$ 1,320,294	\$ 127,011	\$ 143,506	\$ 186,310
Total Revenues/Sources/ Transfers In	\$ 200,748,572	\$ 175,389,312	\$ 177,444,388	\$ 177,360,771

Combined General Fund Expenditures

Expenditures	2008-09 Audited Actuals	2009-10 Adopted Bdgt	2009-10 Estimated Actuals	2009-10 Unaudited Actuals
Certificated Salaries	\$ 90,149,134	\$ 86,070,097	\$ 86,352,713	\$ 85,727,177
Classified Salaries	32,119,138	30,675,597	30,665,343	30,729,714
Employee Benefits	35,602,692	34,283,216	33,420,649	33,109,344
Books/Supplies	8,934,105	7,184,991	7,047,504	6,371,214
Services/Oper Exp	18,901,798	17,028,183	19,469,721	17,924,833
Capital Outlay	1,485,689	180,809	730,960	685,211
Other Outgo/Indirect Costs	4,591,307	4,860,483	4,257,235	4,155,265
Total Expenditures	\$ 191,783,863	\$ 180,283,376	\$ 181,944,125	\$ 178,702,758
Other Uses/Transfers Out	\$ 1,788,658	\$ 1,296,961	\$ 1,262,098	\$ 1,262,098
Total	\$ 193,572,521	\$ 181,580,337	\$ 183,206,223	\$ 179,964,856



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. Hemet Unified operates one district charter high school, the Hemet Academy for Applied Academics and Technology (HAAAT) and is opening a charter middle school in August 2010. Total charter school revenues and other sources reported in Fund 09 for 2009-10 were \$1,338,288 and expenses and other uses totaled \$121,853. On June 30, 2010, the ending balance in Fund 09 was \$278,914.

Adult Education Fund 11: is used to account separately for federal, state, and local revenues for the adult education program. Included in Fund 11, are revenues related to Adult Education Apportionment funding and the Community –Based English Tutoring (CBET) grant. Because of changes enacted with the 2008-09 budget, the revenue related to these programs is received and reported as unrestricted dollars 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 \$659,748 for the 2009-10 fiscal year. \$546,012 in revenues came from apportionment and grant funding. \$113,736 was deposited into Fund 11 for student fees and interest earnings. Expenses totaled \$528,619 and the ending balance in the fund at year-end grew by \$131,129 to \$446,025.



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. Program costs for these programs continue to exceed revenues and reserves were nearly depleted in 2009-10. Fund 12 expenses totaled \$1,630,571 and revenues were \$1,539,951. The ending fund balance in Fund 12 as of June 30, 2010 was \$5,217.

Cafeteria Fund 13: is used to account for federal, state and local revenues to operate the nutrition services program which provides meals and snacks to district students. Unlike all other district financial activities, Cafeteria Fund transactions, with the exception of payroll costs, are processed through a separate bank account held outside the County Treasury.

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 2009-10 was \$10,027,953 and expenses amounted to \$8,613,410. \$1,414,543 was added to the Fund 13 fund balance bringing the final ending balance as of June 30, 2010 to 3,908,131. \$1.8 million of the ending balance is held in a reserve for equipment replacement.

In 2009-10, Hemet Unified received and spent \$149,063 in ARRA Food Services Equipment grant funds. The ARRA money was spent on ovens, serving cabinets, refrigerators, freezers for various schools and a dough-divider for the nutrition center was also purchased with ARRA funds.

Deferred Maintenance Fund 14: is used to report transactions related to the major repair or replacement of district property outlined in a five-year deferred maintenance plan that must be approved by the State Office of Public School Construction (OPSC). Deferred Maintenance was included in the group of categorical programs on the Tier III list that is available for flexible use. As a result, the deferred maintenance apportionment is open to flexible, unrestricted use through 2011-12 and the required district match of 0.50% of total general fund expenditures was also eliminated. As a Tier III program, the deferred maintenance apportionment was received in the unrestricted general fund. Hemet Unified has elected to continue to fund deferred



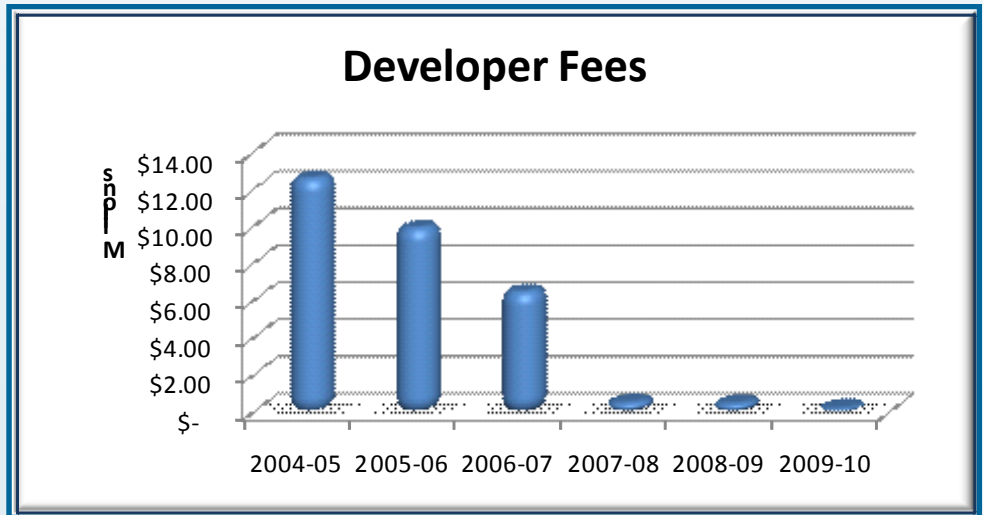
maintenance projects in 2009-10 and transferred \$716,086 of the total apportionment to Fund 14 to cover expenses. Deferred Maintenance expenditures totaled \$1,005,851 and the fund's ending balance was \$1.1 million and is reserved for anticipated 2010-11 projects .

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 \$117,901. \$3,461 added during the year from interest earnings. The ending balance in this fund at year-end was \$121,362.

Capital Projects Funds

Capital project funds are used to account for revenues and expenditures related to 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. As of June 30, 2010, \$100 million of the \$149 million in Measure T bonds authorized in the 2006 election has been issued. Revenue in the Building Fund for 2009-10 totaled \$354,277 in interest earnings. Expenditures for projects including the renovations at Hemet High School totaled \$11,867,605. The ending balance in the Building Fund on June 30, 2009 was \$22,040,186.



Capital Facilities Fund 25: is used to account separately for monies received from developers. \$1,040,009 was received in this fund in 2009-10. \$270,001 came from developer fees, \$622,324 was received for current and prior year administrative fees from existing Community Facility District (CFD) bonds, \$41,177 in interest earnings, and the remaining revenue was for miscellaneous reimbursements for capital expenses. Expenses in this account totaled \$1,233,568 and the fund ended the year with a balance of \$4,453,058.



State School Facilities 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 \$2,091,592 on June 30, 2010. The district received a total of \$1,312,366 in revenue deposited to Fund 35 including \$26,242 in interest earnings. Total revenues also included \$788,305 in state apportionment funding for facilities upgrades from a Career Technical Education (CTE) grant and another \$497,819 for the Hemet High weight room. Expenditures from this fund totaled \$1,282,668.



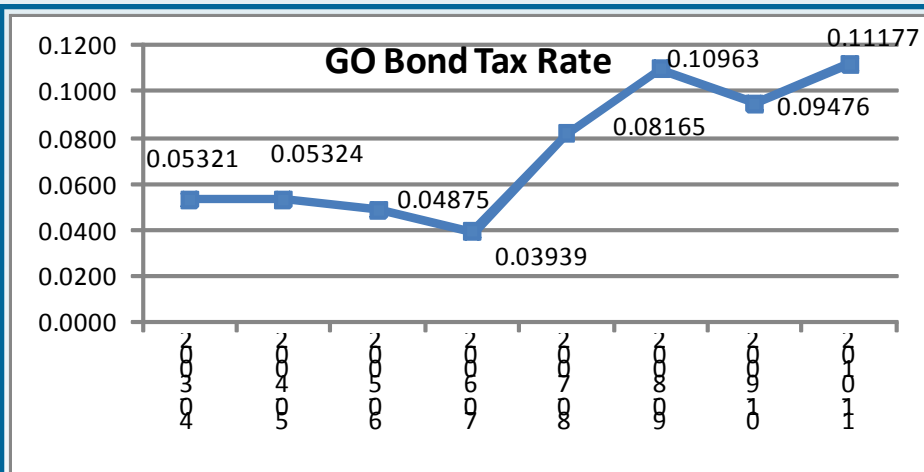


Special Reserve for Capital Outlay Fund 40: is used primarily to account for the accumulation of General Fund monies for capital outlay purposes. Principal revenues in this fund are derived from rental and lease income, interest, transfers in from other funds, and proceeds from the sale or lease-purchase of land and buildings. \$7,943 was deposited in this account at the end of 2009-10 by the J.Wiens PTA to be reserved for future construction of a shade shelter at that school. The PTA will continue to fund raise and collect donations to cover the entire cost of the shelter. Also, \$143 in interest was earned in Fund 40 bringing the total revenue received to \$8,087. The beginning balance and interest earned were transferred to the general fund to cover miscellaneous capital expenditures. The ending balance in Fund 40 as of June 30, 2010 was \$7,943, all of which is reserved for the J. Wiens PTA shade structure.

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 2009-10 totaled \$9.1 million and bond principal and interest payments were \$10.2 million. The balance in Fund 51 at the close of the 2009-10 fiscal year declined by \$1.1 million to \$9,584,639. The rate set for tax collections for 2009-10 was 0.09476. The rate for 2010-11 will be 0.11177.



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 2009-10 fiscal year, Fund 67 had a combined ending balance of \$8.0 million. Total fund revenues were \$16.6 million and expenses were \$16.0 million.

The HTA Foundation account held in Fund 67 is treated as a trust fund under the direction of a five member board. \$2.4 million of Fund 67's ending balance belongs to the HTA Foundation Plan. In addition, another \$1.5 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. \$5.3 million of Fund 67's ending balance belongs to the district's Worker's Compensation self-insurance plan. Contributions to this plan come from a percentage of payroll costs. All worker's compensation related expenses are charged to this account. In addition to the fund balance, another \$3.3 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 April 2009 conducted by Bay Actuarial.

Hemet Unified also collects revenues and makes payments for its Other Post Employment Benefits (OPEB) from Fund 67. In addition to payments made by current retirees, revenues are collected as a percentage of payroll costs and all expenses in the account are for current retirees' health insurance premiums. 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 2009-10. The district does have \$1.5 million set aside in its general fund to potentially begin funding of this liability, however on-going budget reductions may require the district to use these funds for other purposes in the near future.



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Appendix - Tables & Charts

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



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**General Fund Summary
2009-10 Unaudited Actuals
9/7/2010**

	Unrestricted General Fund	Restricted General Fund	Combined General Fund
Revenues			
Revenue Limit Sources	\$ 104,812,926.47	\$ 4,409,100.00	\$ 109,222,026.47
Federal Revenue	1,393,018.03	20,965,494.72	22,358,512.75
State Revenue	14,726,720.97	7,517,028.19	22,243,749.16
Local Revenue	3,482,824.73	19,867,347.94	23,350,172.67
Total Revenues	\$ 124,415,490.20	\$ 52,758,970.85	\$ 177,174,461.05
Expenditures			
Certificated Salaries	\$ 66,241,519.71	\$ 19,485,657.79	\$ 85,727,177.50
Classified Salaries	14,696,408.65	16,033,305.40	30,729,714.05
Employee Benefits	21,964,657.10	11,144,686.54	33,109,343.64
Books and Supplies	2,499,116.04	3,872,098.25	6,371,214.29
Services & Operating Exp	12,531,794.96	5,393,037.62	17,924,832.58
Capital Outlay	84,093.93	601,116.73	685,210.66
Indirect Costs/Debt Srvc	(3,103,950.12)	7,259,214.99	4,155,264.87
Total Expenditures	\$ 114,913,640.27	\$ 63,789,117.32	\$ 178,702,757.59
Excess (Deficiency)	\$ 9,501,849.93	\$ (11,030,146.47)	\$ (1,528,296.54)
Other Financing Sources (Uses)			
Transfers In/Other Sources	\$ 19,404.89	\$ 166,905.47	\$ 186,310.36
Transfers Out/Other Uses	1,262,098.00	-	1,262,098.00
Contributions	(8,638,342.91)	8,638,342.91	-
Total Other Sources (Uses)	\$ (9,881,036.02)	\$ 8,805,248.38	\$ (1,075,787.64)
Net Increase (Decrease)	\$ (379,186.09)	\$ (2,224,898.09)	\$ (2,604,084.18)
Beginning Fund Balance	\$ 16,107,206.13	\$ 12,756,782.74	\$ 28,863,988.87
Ending Fund Balance	\$ 15,728,020.04	\$ 10,531,884.65	\$ 26,259,904.69
Stores	\$ 228,868.29		\$ 228,868.29
Revolving Cash	25,000.28		25,000.28
PrePaid Expenses	152,823.31		152,823.31
3% Reserve	5,400,000.00		5,400,000.00
Designated/Restricted Balances	9,921,328.16	10,531,884.65	20,453,212.81
Available for Board Designation	\$ -	\$ -	\$ -

**Unrestricted General Fund Summary
2009-10 Unaudited Actuals
9/7/2010**

	2008-09 Audited Actuals	2009-10 Adopted Budget	2009-10 Second Interim Budget	2009-10 Estimated Actuals	2009-10 Unaudited Actuals
Revenues					
Revenue Limit Sources	\$ 121,366,983	\$ 109,927,263	\$ 104,670,851	\$ 104,811,787	\$ 104,812,926
Federal Revenue	524,384	32,000	1,116,670	1,373,384	1,393,018
State Revenue	16,825,935	16,003,795	14,357,393	14,654,130	14,726,721
Local Revenue	5,343,879	2,399,248	3,697,556	3,743,863	3,482,825
Total Revenues	\$ 144,061,181	\$ 128,362,306	\$ 123,842,470	\$ 124,583,164	\$ 124,415,490
Expenditures					
Certificated Salaries	72,820,259	67,505,758	67,328,888	66,642,877	66,241,520
Classified Salaries	17,213,690	14,726,221	14,719,479	14,717,627	14,696,409
Employee Benefits	25,519,736	22,600,625	22,304,066	22,136,836	21,964,657
Books and Supplies	3,691,486	3,126,394	3,349,663	2,707,525	2,499,116
Services & Operating Exp	14,349,055	11,310,987	14,723,951	13,554,241	12,531,795
Capital Outlay	342,808	147,309	112,174	84,116	84,094
Indirect Costs/Debt Svc	(2,113,929)	(2,339,380)	(3,420,443)	(3,353,324)	(3,103,950)
Total Expenditures	\$ 131,823,105	\$ 117,077,914	\$ 119,117,778	\$ 116,489,898	\$ 114,913,641
Excess (Deficiency)	\$ 12,238,076	\$ 11,284,392	\$ 4,724,692	\$ 8,093,266	\$ 9,501,849
Other Financing Sources (Uses)					
Transfers In/Other Sources	315,714	-	19,283	19,403	19,405
Transfers Out/Other Uses	839,824	1,296,961	1,262,098	1,262,098	1,262,098
Contributions	(7,505,699)	(11,636,914)	(11,360,071)	(9,581,273)	(8,638,343)
Total Other Sources (Uses)	\$ (8,029,809)	\$ (12,933,875)	\$ (12,602,886)	\$ (10,823,968)	\$ (9,881,036)
Net Increase (Decrease)	\$ 4,208,267	\$ (1,649,483)	\$ (7,878,194)	\$ (2,730,702)	\$ (379,187)
Beginning Fund Balance	\$ 11,898,939	\$ 8,707,303	\$ 16,107,206	\$ 16,107,206	\$ 16,107,206
Ending Fund Balance	\$ 16,107,206	\$ 7,057,820	\$ 8,229,012	\$ 13,376,504	\$ 15,728,019
Stores	313,312	337,660	313,312	313,312	228,868
Revolving Cash	25,000	25,000	25,000	25,000	25,000
PrePaid Expenses	1,351,464	-	-	-	152,823
3% Reserve	5,825,000	5,680,848	5,714,770	5,021,207	5,400,000
Designated/Restricted Balances	8,592,430	1,014,312	2,175,930	8,016,985	9,921,328
Available for Board Designation	\$ -	\$ -	\$ -	\$ -	\$ -

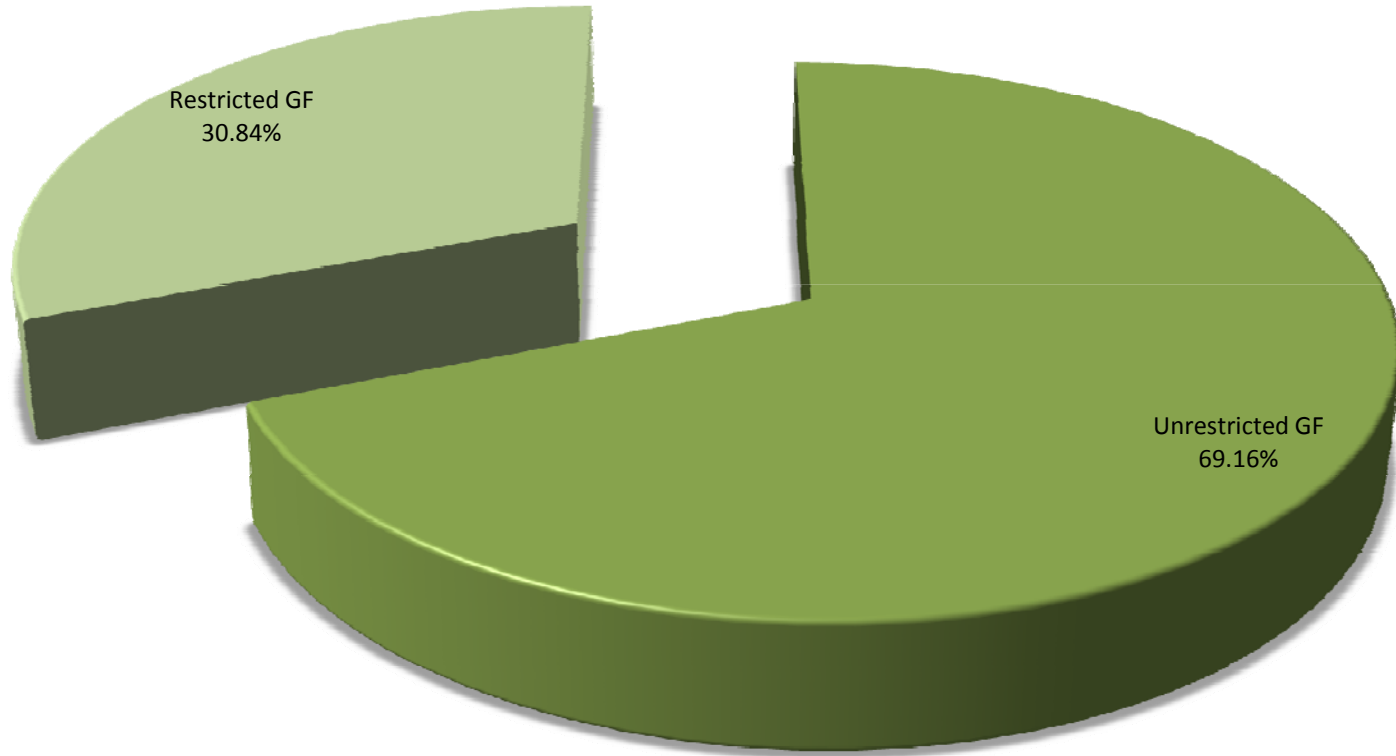
**Restricted General Fund Summary
2009-10 Unaudited Actuals
9/7/2010**

	2008-09 Audited Actuals	2009-10 Adopted Budget	2009-10 Second Interim Budget	2009-10 Estimated Actuals	2009-10 Unaudited Actuals
Revenues					
Revenue Limit Sources	\$ 5,805,372	\$ 5,330,460	\$ 4,513,378	\$ 4,409,100	\$ 4,409,100
Federal Revenue	21,665,912	14,936,915	20,127,126	21,328,958	20,965,495
State Revenue	8,373,732	7,625,760	7,880,623	7,500,052	7,517,028
Local Revenue	19,522,083	19,006,860	20,543,844	19,479,608	19,867,348
Total Revenues	\$ 55,367,099	\$ 46,899,995	\$ 53,064,971	\$ 52,717,718	\$ 52,758,971
Expenditures					
Certificated Salaries	17,328,875	18,564,339	20,435,463	19,709,836	19,485,658
Classified Salaries	14,905,448	15,949,376	17,155,392	15,947,716	16,033,305
Employee Benefits	10,082,956	11,682,591	12,311,076	11,283,813	11,144,686
Books and Supplies	5,242,620	4,058,597	6,182,251	4,339,979	3,872,098
Services & Operating Exp	4,552,743	5,717,196	5,018,732	5,915,480	5,393,038
Capital Outlay	1,142,881	33,500	725,194	646,844	601,117
Indirect Costs/Debt Svc	6,705,236	7,199,863	8,284,318	7,610,559	7,259,215
Total Expenditures	\$ 59,960,759	\$ 63,205,462	\$ 70,112,426	\$ 65,454,227	\$ 63,789,117
Excess (Deficiency)	\$ (4,593,660)	\$ (16,305,467)	\$ (17,047,455)	\$ (12,736,509)	\$ (11,030,146)
Other Financing Sources (Uses)					
Transfers In/Other Sources	1,004,579	127,011	172,063	124,103	166,905
Transfers Out/Other Uses	948,834	-	-	-	-
Contributions	7,505,699	11,636,914	11,360,071	9,581,273	8,638,343
Total Other Sources (Uses)	\$ 7,561,444	\$ 11,763,925	\$ 11,532,134	\$ 9,705,376	\$ 8,805,248
Net Increase (Decrease)	\$ 2,967,784	\$ (4,541,542)	\$ (5,515,321)	\$ (3,031,133)	\$ (2,224,898)
Beginning Fund Balance	\$ 9,788,999	\$ 10,683,156	\$ 12,756,783	\$ 12,756,783	\$ 12,756,783
Ending Fund Balance	\$ 12,756,783	\$ 6,141,614	\$ 7,241,462	\$ 9,725,650	\$ 10,531,885
Stores	-	-	-	-	-
Revolving Cash	-	-	-	-	-
PrePaid Expenses	113,640	-	-	-	-
3% Reserve	-	-	-	-	-
Designated/Restricted Balances	12,643,143	6,141,614	7,241,462	9,725,650	10,531,885
Available for Board Designation	\$ -	\$ -	\$ -	\$ -	\$ -

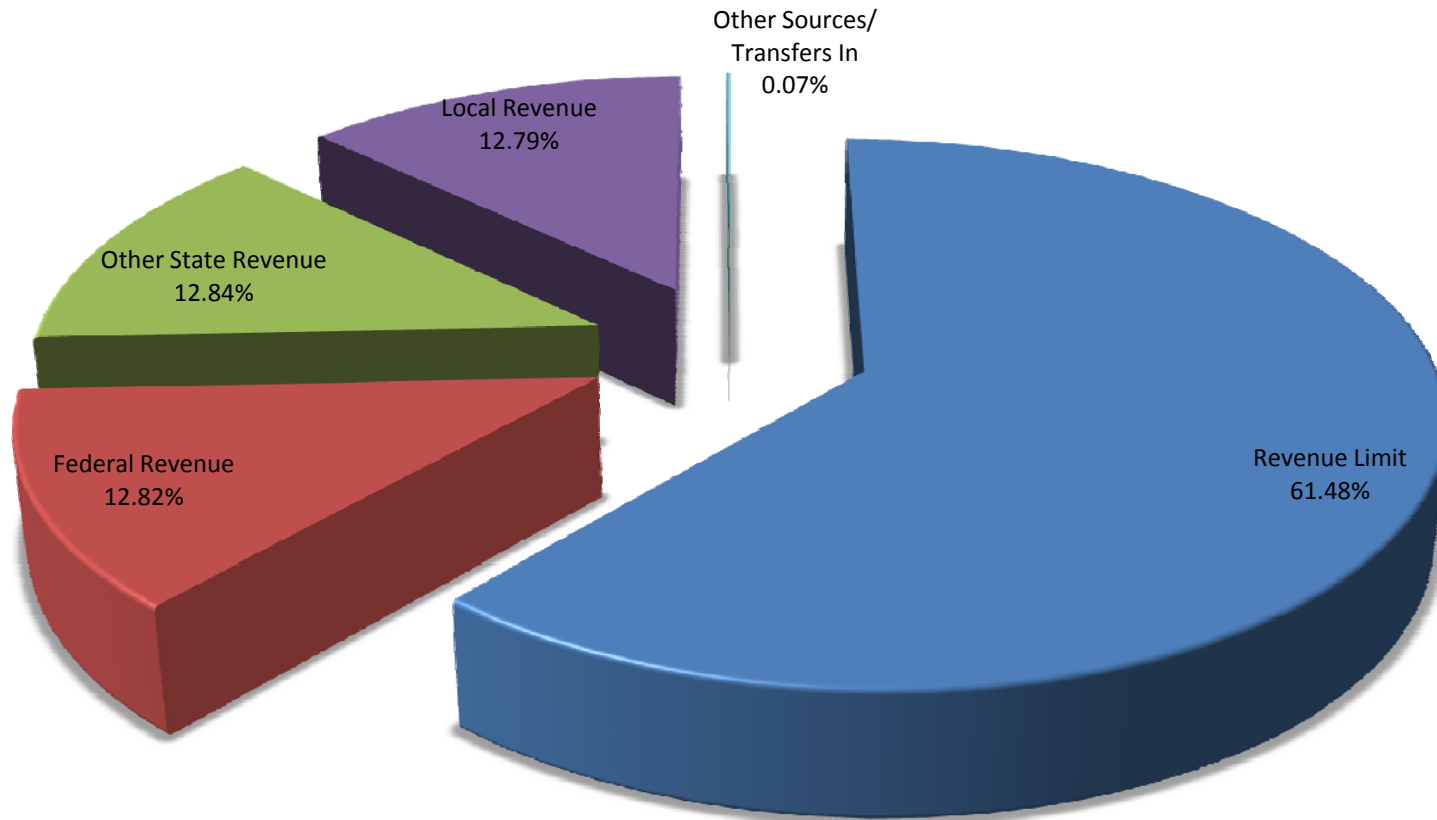
**Combined General Fund Summary
2009-10 Unaudited Actuals
9/7/2010**

	2008-09 Audited Actuals	2009-10 Adopted Budget	2009-10 Second Interim Budget	2009-10 Estimated Actuals	2009-10 Unaudited Actuals
Revenues					
Revenue Limit Sources	\$ 127,172,355	\$ 115,257,723	\$ 109,184,229	\$ 109,220,887	\$ 109,222,026
Federal Revenue	22,190,296	14,968,915	21,243,796	22,702,342	22,358,513
State Revenue	25,199,667	23,629,555	22,238,016	22,154,182	22,243,749
Local Revenue	24,865,962	21,406,108	24,241,400	23,223,471	23,350,173
Total Revenues	\$ 199,428,280	\$ 175,262,301	\$ 176,907,441	\$ 177,300,882	\$ 177,174,461
Expenditures					
Certificated Salaries	\$ 90,149,134	\$ 86,070,097	\$ 87,764,351	\$ 86,352,713	\$ 85,727,178
Classified Salaries	32,119,138	30,675,597	31,874,871	30,665,343	30,729,714
Employee Benefits	35,602,692	34,283,216	34,615,142	33,420,649	33,109,343
Books and Supplies	8,934,106	7,184,991	9,531,914	7,047,504	6,371,214
Services & Operating Exp	18,901,798	17,028,183	19,742,683	19,469,721	17,924,833
Capital Outlay	1,485,689	180,809	837,368	730,960	685,211
Indirect Costs/Debt Svc	4,591,307	4,860,483	4,863,875	4,257,235	4,155,265
Total Expenditures	\$ 191,783,864	\$ 180,283,376	\$ 189,230,204	\$ 181,944,125	\$ 178,702,758
Excess (Deficiency)	\$ 7,644,416	\$ (5,021,075)	\$ (12,322,763)	\$ (4,643,243)	\$ (1,528,297)
Other Financing Sources (Uses)					
Transfers In/Other Sources	\$ 1,320,293	\$ 127,011	\$ 191,346	\$ 143,506	\$ 186,310
Transfers Out/Other Uses	1,788,658	1,296,961	1,262,098	1,262,098	1,262,098
Contributions	-	-	-	-	-
Total Other Sources (Uses)	\$ (468,365)	\$ (1,169,950)	\$ (1,070,752)	\$ (1,118,592)	\$ (1,075,788)
Net Increase (Decrease)	\$ 7,176,051	\$ (6,191,025)	\$ (13,393,515)	\$ (5,761,835)	\$ (2,604,085)
Beginning Fund Balance	\$ 21,687,938	\$ 19,390,459	\$ 28,863,989	\$ 28,863,989	\$ 28,863,989
Ending Fund Balance	\$ 28,863,989	\$ 13,199,434	\$ 15,470,474	\$ 23,102,154	\$ 26,259,904
Stores	\$ 313,312	\$ 337,660	\$ 313,312	\$ 313,312	\$ 228,868
Revolving Cash	25,000	25,000	25,000	25,000	25,000
PrePaid Expenses	1,465,104	-	-	-	152,823
3% Reserve	5,825,000	5,680,848	5,714,770	5,021,207	5,400,000
Designated/Restricted Balances	21,235,573	7,155,926	9,417,392	17,742,635	20,453,213
Available for Board Designation	\$ -	\$ -	\$ -	\$ -	\$ -

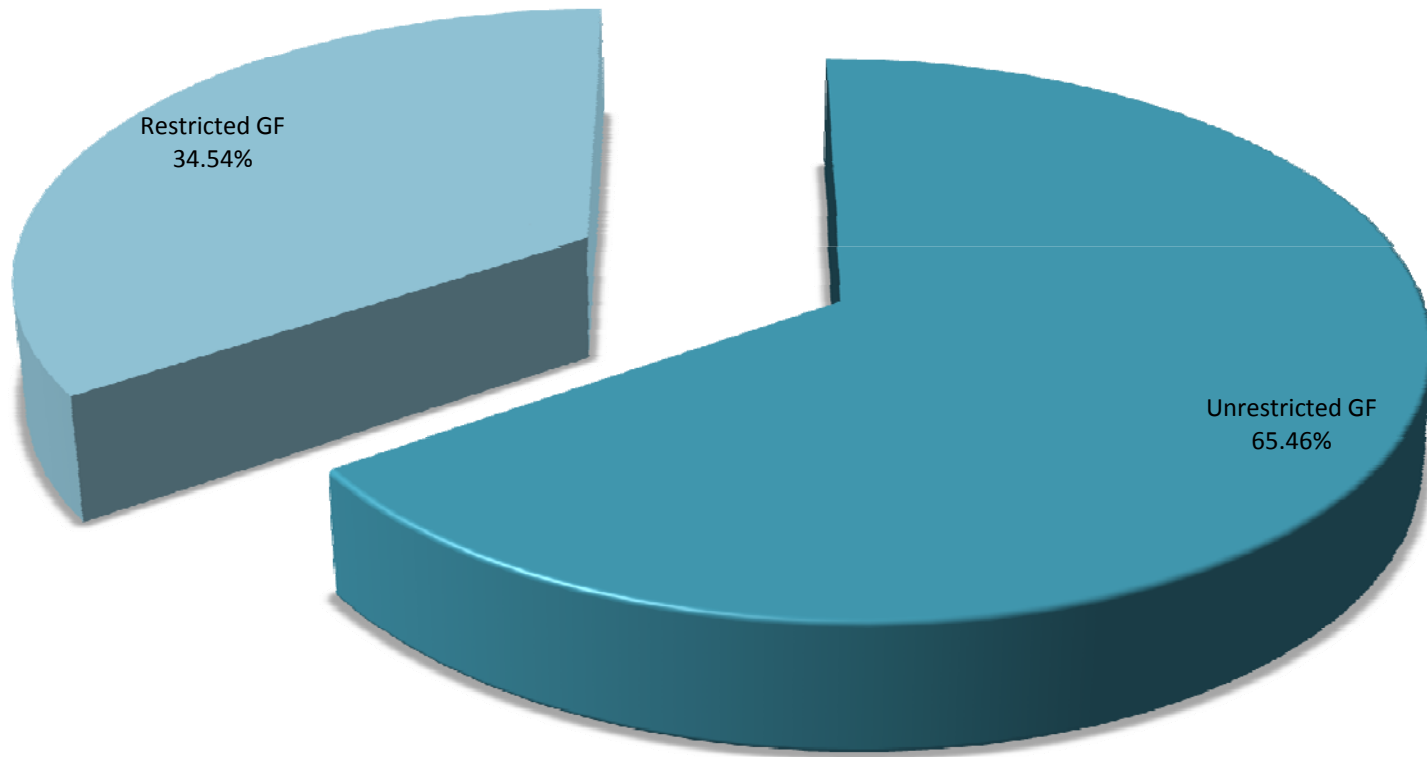
**2009-10 Unaudited Actuals
General Fund Revenue**



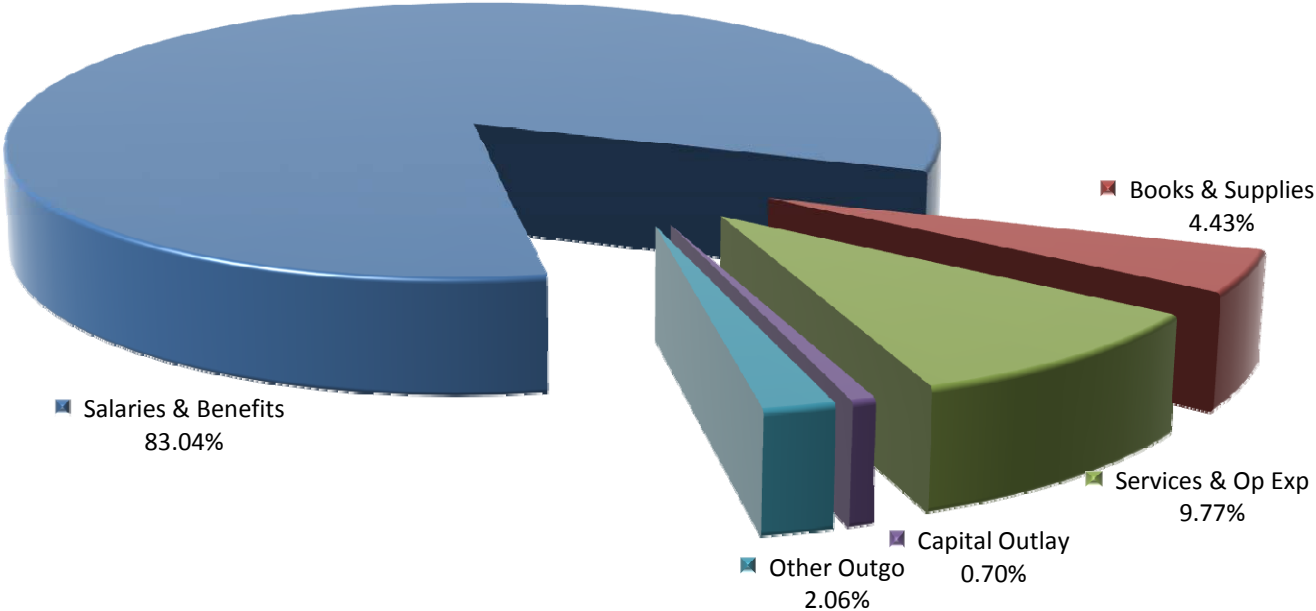
2009-10 Unaudited Actuals Combined General Fund Revenue



2009-10 Unaudited Actuals General Fund Expenditures



2009-10 Unaudited Actuals Combined General Fund Expenses



Fund 09 Charter School Special Revenue Fund

**2009-10 Unaudited Actuals
9/7/2010**

	2008-09 Unaudited Actuals	2009-10 Adopted Budget	2009-10 Second Interim Budget	2009-10 Estimated Actuals	2009-10 Unaudited Actuals
Revenues					
Revenue Limit Sources	\$ 1,071,174.00	\$ 1,230,047	\$ 1,026,499	\$ 1,121,773	\$ 1,080,576.00
Federal Revenue	141,140.24	-	90,511	97,290	100,000.00
State Revenue	143,207.35	130,822	146,219	147,150	144,138.62
Local Revenue	108,856.53	131,475	108,034	146,602	144,152.57
Total Revenues	\$ 1,464,378.12	\$ 1,492,344	\$ 1,371,263	\$ 1,512,815	\$ 1,468,867.19
Expenditures					
Certificated Salaries	629,098.26	760,390	671,355	764,046	746,536.71
Classified Salaries	104,189.95	101,202	89,477	98,926	102,585.10
Employee Benefits	164,005.56	213,657	205,200	219,144	214,393.64
Books and Supplies	126,566.23	73,201	174,066	50,901	51,386.62
Services & Operating Exp	231,358.10	277,897	315,070	194,268	207,804.59
Capital Outlay	-	-	-	15,030	15,030.15
Indirect Costs/Debt Srvc	1,181.40	-	1,181	551	550.91
Total Expenditures	\$ 1,256,399.50	\$ 1,426,347	\$ 1,456,349	\$ 1,342,866	\$ 1,338,287.72
Excess (Deficiency)	\$ 207,978.62	\$ 65,997	\$ (85,086)	\$ 169,949	\$ 130,579.47
Other Financing Sources (Uses)					
Transfers In/Other Sources	206.00	-	-	-	-
Transfers Out/Other Uses	119,097.60	127,011	127,011	124,103	121,853.00
Contributions	-	-	-	-	-
Total Other Sources (Uses)	\$ (118,891.60)	\$ (127,011)	\$ (127,011)	\$ (124,103)	\$ (121,853.00)
Net Increase (Decrease)	\$ 89,087.02	\$ (61,014)	\$ (212,097)	\$ 45,846	\$ 8,726.47
Beginning Fund Balance	\$ 181,100.82	\$ 291,742	\$ 270,188	\$ 270,188	\$ 270,187.84
Ending Fund Balance	\$ 270,187.84	\$ 230,728	\$ 58,091	\$ 316,034	\$ 278,914.31
PrePaid Expenses	-	-	-	-	-
3% Reserve	-	-	-	-	40,443.00
Designated/Restricted Balances	-	-	-	-	238,471.31
Available for Board Designation	\$ 270,187.84	\$ 230,728	\$ 58,091	\$ 316,034	\$ -

**2009-10 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	\$ 109,222,026.47	\$ 1,080,576.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,302,602.47
Federal Revenues	22,358,512.75	100,000.00	-	176,016.92	7,971,896.00	-	-	30,606,425.67
Other State Revenues	22,243,749.16	144,138.62	-	1,349,939.47	655,452.00	-	-	24,393,279.25
Other Local Revenues	23,350,172.67	144,152.57	113,735.69	13,994.42	1,400,605.00	15,610.43	3,461.01	25,041,731.79
Total Revenues	\$ 177,174,461.05	\$ 1,468,867.19	\$ 113,735.69	\$ 1,539,950.81	\$ 10,027,953.00	\$ 15,610.43	\$ 3,461.01	\$ 190,344,039.18
Expenditures:								
Certificated Salaries	\$ 85,727,177.50	\$ 746,536.71	\$ 285,408.25	\$ 508,020.48	\$ -	\$ -	\$ -	\$ 87,267,142.94
Classified Salaries	30,729,714.05	102,585.10	79,026.74	454,802.55	3,160,010.00	-	-	34,526,138.44
Employee Benefits	33,109,343.64	214,393.64	72,774.60	282,861.62	1,320,376.00	-	-	34,999,749.50
Books and Supplies	6,371,214.29	51,386.62	36,013.29	43,515.90	2,905,141.00	156,498.01	-	9,563,769.11
Services, Other Operating Expenses	17,924,832.58	207,804.59	34,935.22	260,384.98	206,419.00	736,269.25	-	19,370,645.62
Capital Outlay	685,210.66	15,030.15	-	-	311,182.00	113,083.76	-	1,124,506.57
Other Outgo	4,600,418.66	-	-	-	367,126.00	-	-	4,967,544.66
Indirect and Support Costs	(445,153.79)	550.91	20,461.07	80,985.81	343,156.00	-	-	-
Total Expenditures	\$ 178,702,757.59	\$ 1,338,287.72	\$ 528,619.17	\$ 1,630,571.34	\$ 8,613,410.00	\$ 1,005,851.02	\$ -	\$ 191,819,496.84
Excess (Deficiency)	\$ (1,528,296.54)	\$ 130,579.47	\$ (414,883.48)	\$ (90,620.53)	\$ 1,414,543.00	\$ (990,240.59)	\$ 3,461.01	\$ (1,475,457.66)
Other Financing Sources/Uses								
Interfund Transfers In	\$ 141,257.89	\$ -	\$ 546,012.00	-	\$ -	\$ 716,086.00	-	\$ 1,403,355.89
Interfund Transfers Out	1,262,098.00	121,853.00	-	-	-	-	-	1,383,951.00
Other Sources (Uses)	45,052.47	-	-	-	-	-	-	45,052.47
Contributions	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ (1,075,787.64)	\$ (121,853.00)	\$ 546,012.00	\$ -	\$ -	\$ 716,086.00	\$ -	\$ 64,457.36
Net Increase (Decrease)	\$ (2,604,084.18)	\$ 8,726.47	\$ 131,128.52	\$ (90,620.53)	\$ 1,414,543.00	\$ (274,154.59)	\$ 3,461.01	\$ (1,411,000.30)
Beginning 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
Ending Fund Balance	\$ 26,259,904.69	\$ 278,914.31	\$ 446,025.29	\$ 5,216.86	\$ 3,908,131.00	\$ 1,131,966.15	\$ 121,362.35	\$ 32,151,520.65

**2009-10 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,302,602.47
Federal Revenues	-	-	-	-	-	-	-	30,606,425.67
Other State Revenues	-	-	1,286,124.00	-	156,798.43	-	1,442,922.43	25,836,201.68
Other Local Revenues	354,276.80	1,040,008.58	26,241.82	8,085.64	8,976,238.63	16,627,220.51	27,032,071.98	52,073,803.77
Total Revenues	\$ 354,276.80	\$ 1,040,008.58	\$ 1,312,365.82	\$ 8,085.64	\$ 9,133,037.06	\$ 16,627,220.51	\$ 28,474,994.41	\$ 218,819,033.59
Expenditures:								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,267,142.94
Classified Salaries	-	-	-	-	-	-	-	34,526,138.44
Employee Benefits	-	-	-	-	-	-	-	34,999,749.50
Books and Supplies	148,275.68	166,926.81	97,807.90	-	-	4,446.25	417,456.64	9,981,225.75
Services, Other Operating Expenses	143,557.24	189,209.61	159.95	-	-	15,982,236.03	16,315,162.83	35,685,808.45
Capital Outlay	11,575,771.73	685,072.14	1,184,670.15	-	-	-	13,445,514.02	14,570,020.59
Other Outgo	-	192,359.23	-	-	10,188,197.63	-	10,380,556.86	15,348,101.52
Indirect and Support Costs	-	-	-	-	-	-	-	-
Total Expenditures	\$ 11,867,604.65	\$ 1,233,567.79	\$ 1,282,638.00	\$ -	\$ 10,188,197.63	\$ 15,986,682.28	\$ 40,558,690.35	\$ 232,378,187.19
Excess (Deficiency)	\$ (11,513,327.85)	\$ (193,559.21)	\$ 29,727.82	\$ 8,085.64	\$ (1,055,160.57)	\$ 640,538.23	\$ (12,083,695.94)	\$ (13,559,153.60)
Other Financing Sources/Uses								
Interfund Transfers In	\$ 3,456.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,456.00	\$ 1,406,811.89
Interfund Transfers Out	-	-	3,456.00	19,404.89	-	-	22,860.89	1,406,811.89
Other Sources (Uses)	2,076.00	9,089.00	-	-	-	-	11,165.00	56,217.47
Contributions	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ 5,532.00	\$ 9,089.00	\$ (3,456.00)	\$ (19,404.89)	\$ -	\$ -	\$ (8,239.89)	\$ 56,217.47
Net Increase (Decrease)	\$ (11,507,795.85)	\$ (184,470.21)	\$ 26,271.82	\$ (11,319.25)	\$ (1,055,160.57)	\$ 640,538.23	\$ (12,091,935.83)	\$ (13,502,936.13)
Beginning Fund Balance	\$ 33,547,981.49	\$ 4,637,528.36	\$ 2,065,350.14	\$ 19,261.87	\$ 10,639,799.81	\$ 7,170,706.33	\$ 58,080,628.00	\$ 91,643,148.95
Ending Fund Balance	\$ 22,040,185.64	\$ 4,453,058.15	\$ 2,091,621.96	\$ 7,942.62	\$ 9,584,639.24	\$ 7,811,244.56	\$ 45,988,692.17	\$ 78,140,212.82

2009-10 Unaudited Actuals State Forms

For the Period Ending June 30, 2010

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2009-10 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 07, 2010

To the Superintendent of Public Instruction:

2009-10 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

Geri Phillips

Pam Buckhout

Name

Name

Regional Coordinator, District Fiscal Svcs

Director, Fiscal Svcs

Title

Title

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E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2011-12 budget year:

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

Unaudited Actuals
FINANCIAL REPORTS
2009-10 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.50%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$131,676,772.62
	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.	\$115,689,695.53
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2011-12, subject to CDE approval.	4.92%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2011-12 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$1,058,818.98
	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]).	\$524,228.64

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	104,812,926.47	4,409,100.00	109,222,026.47	101,786,602.00	3,795,901.00	105,582,503.00	-3.3%
2) Federal Revenue		8100-8299	1,393,018.03	20,965,494.72	22,358,512.75	473,163.00	14,502,620.00	14,975,783.00	-33.0%
3) Other State Revenue		8300-8599	14,726,720.97	7,517,028.19	22,243,749.16	14,788,474.00	7,009,074.00	21,797,548.00	-2.0%
4) Other Local Revenue		8600-8799	3,482,824.73	19,867,347.94	23,350,172.67	2,914,686.00	19,144,912.00	22,059,598.00	-5.5%
5) TOTAL, REVENUES			124,415,490.20	52,758,970.85	177,174,461.05	119,962,925.00	44,452,507.00	164,415,432.00	-7.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	66,241,519.71	19,485,657.79	85,727,177.50	59,439,473.00	18,111,080.00	77,550,553.00	-9.5%
2) Classified Salaries		2000-2999	14,696,408.65	16,033,305.40	30,729,714.05	13,738,269.00	15,872,747.00	29,611,016.00	-3.6%
3) Employee Benefits		3000-3999	21,964,657.10	11,144,686.54	33,109,343.64	20,144,779.00	11,095,252.00	31,240,031.00	-5.6%
4) Books and Supplies		4000-4999	2,499,116.04	3,872,098.25	6,371,214.29	2,337,057.00	4,315,949.00	6,653,006.00	4.4%
5) Services and Other Operating Expenditures		5000-5999	12,531,794.96	5,393,037.62	17,924,832.58	11,911,403.00	6,144,929.00	18,056,332.00	0.7%
6) Capital Outlay		6000-6999	84,093.93	601,116.73	685,210.66	11,600.00	245,682.00	257,282.00	-62.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	34,361.52	4,566,057.14	4,600,418.66	41,362.00	4,474,942.00	4,516,304.00	-1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,138,311.64)	2,693,157.85	(445,153.79)	(2,139,364.00)	1,659,048.00	(480,316.00)	7.9%
9) TOTAL, EXPENDITURES			114,913,640.27	63,789,117.32	178,702,757.59	105,484,579.00	61,919,629.00	167,404,208.00	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,501,849.93	(11,030,146.47)	(1,528,296.54)	14,478,346.00	(17,467,122.00)	(2,988,776.00)	95.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	19,404.89	121,853.00	141,257.89	96,773.00	227,361.00	324,134.00	129.5%
b) Transfers Out		7600-7629	1,262,098.00	0.00	1,262,098.00	1,230,000.00	0.00	1,230,000.00	-2.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	45,052.47	45,052.47	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	(8,638,342.91)	8,638,342.91	0.00	(10,339,401.00)	10,339,401.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,881,036.02)	8,805,248.38	(1,075,787.64)	(11,472,628.00)	10,566,762.00	(905,866.00)	-15.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(379,186.09)	(2,224,898.09)	(2,604,084.18)	3,005,718.00	(6,900,360.00)	(3,894,642.00)	49.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	16,107,206.13	12,756,782.74	28,863,988.87	15,728,020.04	10,531,884.65	26,259,904.69	-9.0%
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)									
			16,107,206.13	12,756,782.74	28,863,988.87	15,728,020.04	10,531,884.65	26,259,904.69	-9.0%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			16,107,206.13	12,756,782.74	28,863,988.87	15,728,020.04	10,531,884.65	26,259,904.69	-9.0%
2) Ending Balance, June 30 (E + F1e)									
			15,728,020.04	10,531,884.65	26,259,904.69	18,733,738.04	3,631,524.65	22,365,262.69	-14.8%
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	228,868.29	0.00	228,868.29	313,312.00	0.00	313,312.00	36.9%
Prepaid Expenditures									
		9713	152,823.31	0.00	152,823.31	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	8,700,087.31	8,700,087.31	0.00	2,276,295.00	2,276,295.00	-73.8%
b) Designated Amounts									
Designated for Economic Uncertainties									
		9770	5,400,000.00	0.00	5,400,000.00	6,478,996.00	0.00	6,478,996.00	20.0%
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	9,921,328.16	1,831,797.34	11,753,125.50	9,564,914.00	548,994.00	10,113,908.00	-13.9%
Site Discretionary (0001)									
	0000	9780	649,141.79		649,141.79				
STAR Testing (0010)									
	0000	9780	26,124.31		26,124.31				
Business Summit (0014)									
	0000	9780	3,796.76		3,796.76				
Property & Liability (0300)									
	0000	9780	56,948.74		56,948.74				
Equipment Replacement (0301)									
	0000	9780	5,978.08		5,978.08				
MAA (0310)									
	0000	9780	344,337.68		344,337.68				
E-Rate (0390)									
	0000	9780	323,181.47		323,181.47				
OPEB Reserve (0550)									
	0000	9780	1,625,710.00		1,625,710.00				
Donations (0600)									
	0000	9780	349,997.75		349,997.75				
ROTC (0605)									
	0000	9780	1,498.06		1,498.06				
Unclaimed Property (0800)									
	0000	9780	30,885.47		30,885.47				
Reserves to Off-Set loss of ARRA funds									
	0000	9780	6,097,254.81		6,097,254.81				
Site Lottery Carry Over (1101)									
	1100	9780	406,473.24		406,473.24				
Other District Reserves									
	7230	9780		291,019.49	291,019.49				
	7240	9780		5,009.87	5,009.87				
Redevelopment (9986)									
	9010	9780		1,535,767.98	1,535,767.98				
c) Undesignated Amount									
		9790	0.00	0.00	0.00				
d) Unappropriated Amount									
		9790				2,351,516.04	806,235.65	3,157,751.69	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,402,320.13	(808,287.06)	9,594,033.07				
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	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	842,511.03	3,543,693.19	4,386,204.22				
4) Due from Grantor Government		9290	23,073,258.00	9,323,587.38	32,396,845.38				
5) Due from Other Funds		9310	390,298.53	573,460.28	963,758.81				
6) Stores		9320	228,868.29	0.00	228,868.29				
7) Prepaid Expenditures		9330	152,823.31	0.00	152,823.31				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL ASSETS			35,115,137.47	12,632,453.79	47,747,591.26				
H. LIABILITIES									
1) Accounts Payable		9500	3,058,401.02	673,734.39	3,732,135.41				
2) Due to Grantor Governments		9590	1,008,551.19	13,749.58	1,022,300.77				
3) Due to Other Funds		9610	210,165.22	32,105.84	242,271.06				
4) Current Loans		9640	15,110,000.00	0.00	15,110,000.00				
5) Deferred Revenue		9650	0.00	1,380,979.33	1,380,979.33				
6) Long-Term Liabilities		9660							
7) TOTAL LIABILITIES			19,387,117.43	2,100,569.14	21,487,686.57				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			15,728,020.04	10,531,884.65	26,259,904.69				

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	82,522,481.00	0.00	82,522,481.00	81,505,540.00	0.00	81,505,540.00	-1.2%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(5,271.76)	0.00	(5,271.76)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	400,303.24	0.00	400,303.24	400,000.00	0.00	400,000.00	-0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,457.05	0.00	1,457.05	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	15,318,481.50	0.00	15,318,481.50	21,436,969.00	0.00	21,436,969.00	39.9%
Unsecured Roll Taxes		8042	1,293,791.77	0.00	1,293,791.77	1,325,000.00	0.00	1,325,000.00	2.4%
Prior Years' Taxes		8043	5,153,540.01	0.00	5,153,540.01	5,075,000.00	0.00	5,075,000.00	-1.5%
Supplemental Taxes		8044	188,807.14	0.00	188,807.14	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,903,001.97)	0.00	(3,903,001.97)	(4,350,000.00)	0.00	(4,350,000.00)	11.5%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	7,632,901.00	0.00	7,632,901.00	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	111,897.99	0.00	111,897.99	65,000.00	0.00	65,000.00	-41.9%
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			108,715,386.97	0.00	108,715,386.97	105,457,509.00	0.00	105,457,509.00	-3.0%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(4,409,100.00)		(4,409,100.00)	(3,795,901.00)		(3,795,901.00)	-13.9%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		4,409,100.00	4,409,100.00		3,795,901.00	3,795,901.00	-13.9%
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	731,941.50	0.00	731,941.50	535,326.00	0.00	535,326.00	-26.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(209,926.00)	0.00	(209,926.00)	(410,332.00)	0.00	(410,332.00)	95.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	(15,376.00)	0.00	(15,376.00)	0.00	0.00	0.00	-100.0%
TOTAL, REVENUE LIMIT SOURCES			104,812,926.47	4,409,100.00	109,222,026.47	101,786,602.00	3,795,901.00	105,582,503.00	-3.3%
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	7,160,896.28	7,160,896.28	0.00	6,042,627.00	6,042,627.00	-15.6%
Special Education Discretionary Grants		8182	0.00	487,690.73	487,690.73	0.00	437,836.00	437,836.00	-10.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	36,506.31	0.00	36,506.31	36,250.00	0.00	36,250.00	-0.7%
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	1,081,854.71	1,081,854.71	0.00	1,059,587.00	1,059,587.00	-2.1%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		10,660,053.38	10,660,053.38		5,904,990.00	5,904,990.00	-44.6%
Vocational and Applied Technology Education	3500-3699	8290		147,141.00	147,141.00		146,093.00	146,093.00	-0.7%
Safe and Drug Free Schools	3700-3799	8290		128,926.69	128,926.69		0.00	0.00	-100.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	1,356,511.72	1,298,931.93	2,655,443.65	436,913.00	911,487.00	1,348,400.00	-49.2%
TOTAL, FEDERAL REVENUE			1,393,018.03	20,965,494.72	22,358,512.75	473,163.00	14,502,620.00	14,975,783.00	-33.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		1,009,453.00	1,009,453.00		1,009,453.00	1,009,453.00	0.0%
Economic Impact Aid	7090-7091	8311		2,151,614.00	2,151,614.00		2,143,438.00	2,143,438.00	-0.4%
Spec. Ed. Transportation	7240	8311		491,573.00	491,573.00		491,573.00	491,573.00	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	(439.00)	0.00	(439.00)	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	5,043,268.00	0.00	5,043,268.00	4,381,996.00	0.00	4,381,996.00	-13.1%
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	2,454,238.67	391,148.70	2,845,387.37	2,405,370.00	300,837.00	2,706,207.00	-4.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		152,701.02	152,701.02		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,229,653.30	3,320,538.47	10,550,191.77	8,001,108.00	3,063,773.00	11,064,881.00	4.9%
TOTAL, OTHER STATE REVENUE			14,726,720.97	7,517,028.19	22,243,749.16	14,788,474.00	7,009,074.00	21,797,548.00	-2.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
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	2,462,417.77	2,462,417.77	0.00	2,500,000.00	2,500,000.00	1.5%
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	2,848.53	0.00	2,848.53	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	144.00	0.00	144.00	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	245,877.04	0.00	245,877.04	240,000.00	0.00	240,000.00	-2.4%
Interest		8660	309,308.41	0.00	309,308.41	270,000.00	0.00	270,000.00	-12.7%
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	84,647.02	84,647.02	0.00	90,000.00	90,000.00	6.3%
Transportation Services	7230, 7240	8677	0.00	7,662,553.33	7,662,553.33	0.00	7,799,094.00	7,799,094.00	1.8%
Interagency Services	All Other	8677	782,128.41	34,060.49	816,188.90	1,005,000.00	0.00	1,005,000.00	23.1%
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	2,142,518.34	802,619.33	2,945,137.67	1,399,686.00	377,713.00	1,777,399.00	-39.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791	0.00	8,821,050.00	8,821,050.00	0.00	8,378,105.00	8,378,105.00	-5.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	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			3,482,824.73	19,867,347.94	23,350,172.67	2,914,686.00	19,144,912.00	22,059,598.00	-5.5%
TOTAL, REVENUES			124,415,490.20	52,758,970.85	177,174,461.05	119,962,925.00	44,452,507.00	164,415,432.00	-7.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	57,764,515.89	14,156,847.97	71,921,363.86	51,888,870.00	13,378,379.00	65,267,249.00	-9.3%
Certificated Pupil Support Salaries		1200	1,429,316.32	3,824,082.91	5,253,399.23	1,451,251.00	3,423,125.00	4,874,376.00	-7.2%
Certificated Supervisors' and Administrators' Salaries		1300	6,851,147.37	1,218,504.37	8,069,651.74	6,099,352.00	986,932.00	7,086,284.00	-12.2%
Other Certificated Salaries		1900	196,540.13	286,222.54	482,762.67	0.00	322,644.00	322,644.00	-33.2%
TOTAL, CERTIFICATED SALARIES			66,241,519.71	19,485,657.79	85,727,177.50	59,439,473.00	18,111,080.00	77,550,553.00	-9.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	259,120.51	5,035,693.25	5,294,813.76	181,262.00	5,522,224.00	5,703,486.00	7.7%
Classified Support Salaries		2200	4,065,426.86	7,640,304.92	11,705,731.78	4,027,415.00	7,157,502.00	11,184,917.00	-4.4%
Classified Supervisors' and Administrators' Salaries		2300	2,695,182.31	654,894.79	3,350,077.10	2,666,512.00	577,995.00	3,244,507.00	-3.2%
Clerical, Technical and Office Salaries		2400	5,768,546.59	925,056.18	6,693,602.77	5,064,407.00	965,733.00	6,030,140.00	-9.9%
Other Classified Salaries		2900	1,908,132.38	1,777,356.26	3,685,488.64	1,798,673.00	1,649,293.00	3,447,966.00	-6.4%
TOTAL, CLASSIFIED SALARIES			14,696,408.65	16,033,305.40	30,729,714.05	13,738,269.00	15,872,747.00	29,611,016.00	-3.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,440,694.93	1,530,073.32	6,970,768.25	4,892,274.00	1,421,722.00	6,313,996.00	-9.4%
PERS		3201-3202	2,235,322.24	2,425,572.84	4,660,895.08	2,327,797.00	2,784,241.00	5,112,038.00	9.7%
OASDI/Medicare/Alternative		3301-3302	1,916,337.77	1,395,825.92	3,312,163.69	1,861,160.00	1,485,917.00	3,347,077.00	1.1%
Health and Welfare Benefits		3401-3402	9,717,987.14	4,382,164.77	14,100,151.91	8,968,701.00	4,234,549.00	13,203,250.00	-6.4%
Unemployment Insurance		3501-3502	243,802.50	107,177.28	350,979.78	526,882.00	244,693.00	771,575.00	119.8%
Workers' Compensation		3601-3602	1,905,113.99	835,563.65	2,740,677.64	1,112,300.00	516,563.00	1,628,863.00	-40.6%
OPEB, Allocated		3701-3702	85,005.16	33,145.22	118,150.38	133,900.00	63,221.00	197,121.00	66.8%
OPEB, Active Employees		3751-3752	131,292.90	84,870.51	216,163.41	129,042.00	86,063.00	215,105.00	-0.5%
PERS Reduction		3801-3802	289,038.92	348,680.11	637,719.03	192,723.00	258,283.00	451,006.00	-29.3%
Other Employee Benefits		3901-3902	61.55	1,612.92	1,674.47	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			21,964,657.10	11,144,686.54	33,109,343.64	20,144,779.00	11,095,252.00	31,240,031.00	-5.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	470,309.70	580,971.36	1,051,281.06	200,000.00	560,513.00	760,513.00	-27.7%
Books and Other Reference Materials		4200	18,923.53	100,811.00	119,734.53	7,182.00	9,199.00	16,381.00	-86.3%
Materials and Supplies		4300	1,917,674.25	2,733,338.96	4,651,013.21	2,091,394.00	3,490,596.00	5,581,990.00	20.0%
Noncapitalized Equipment		4400	92,208.56	456,243.07	548,451.63	38,481.00	242,641.00	281,122.00	-48.7%
Food		4700	0.00	733.86	733.86	0.00	13,000.00	13,000.00	1671.5%
TOTAL, BOOKS AND SUPPLIES			2,499,116.04	3,872,098.25	6,371,214.29	2,337,057.00	4,315,949.00	6,653,006.00	4.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	57,888.00	2,525,797.38	2,583,685.38	108,000.00	2,736,070.00	2,844,070.00	10.1%
Travel and Conferences		5200	97,012.16	157,596.98	254,609.14	96,722.00	159,511.00	256,233.00	0.6%
Dues and Memberships		5300	39,517.75	11,205.65	50,723.40	43,761.00	13,278.00	57,039.00	12.5%
Insurance		5400 - 5450	806,515.24	0.00	806,515.24	747,380.00	15,000.00	762,380.00	-5.5%
Operations and Housekeeping Services		5500	4,853,522.19	52,499.88	4,906,022.07	3,730,022.00	61,600.00	3,791,622.00	-22.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	632,621.87	960,503.43	1,593,125.30	609,584.00	945,786.00	1,555,370.00	-2.4%
Transfers of Direct Costs		5710	928,596.37	(928,596.37)	0.00	1,061,187.00	(1,061,187.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,919.23)	(3,198.75)	(25,117.98)	(106,597.00)	(33,300.00)	(139,897.00)	457.0%
Professional/Consulting Services and Operating Expenditures		5800	3,886,253.05	2,567,969.28	6,454,222.33	4,482,433.00	3,267,510.00	7,749,943.00	20.1%
Communications		5900	1,251,787.56	49,260.14	1,301,047.70	1,138,911.00	40,661.00	1,179,572.00	-9.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,531,794.96	5,393,037.62	17,924,832.58	11,911,403.00	6,144,929.00	18,056,332.00	0.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,288.00	126,872.50	131,160.50	0.00	115,630.00	115,630.00	-11.8%
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	79,805.93	474,244.23	554,050.16	11,600.00	130,052.00	141,652.00	-74.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			84,093.93	601,116.73	685,210.66	11,600.00	245,682.00	257,282.00	-62.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	7,000.00	0.00	7,000.00	New
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	6,141.00	6,141.00	0.00	0.00	0.00	-100.0%
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	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	2,832.91	2,482,171.20	2,485,004.11	1,225.00	2,448,098.00	2,449,323.00	-1.4%
Other Debt Service - Principal		7439	31,528.61	2,077,744.94	2,109,273.55	33,137.00	2,026,844.00	2,059,981.00	-2.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			34,361.52	4,566,057.14	4,600,418.66	41,362.00	4,474,942.00	4,516,304.00	-1.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,693,157.85)	2,693,157.85	0.00	(1,659,048.00)	1,659,048.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(445,153.79)	0.00	(445,153.79)	(480,316.00)	0.00	(480,316.00)	7.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,138,311.64)	2,693,157.85	(445,153.79)	(2,139,364.00)	1,659,048.00	(480,316.00)	7.9%
TOTAL, EXPENDITURES			114,913,640.27	63,789,117.32	178,702,757.59	105,484,579.00	61,919,629.00	167,404,208.00	-6.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	96,773.00	0.00	96,773.00	New
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	19,404.89	121,853.00	141,257.89	0.00	227,361.00	227,361.00	61.0%
(a) TOTAL, INTERFUND TRANSFERS IN			19,404.89	121,853.00	141,257.89	96,773.00	227,361.00	324,134.00	129.5%
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	716,086.00	0.00	716,086.00	715,000.00	0.00	715,000.00	-0.2%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	546,012.00	0.00	546,012.00	515,000.00	0.00	515,000.00	-5.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,262,098.00	0.00	1,262,098.00	1,230,000.00	0.00	1,230,000.00	-2.5%
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	0.00	45,052.47	45,052.47	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			0.00	45,052.47	45,052.47	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	(8,638,342.91)	8,638,342.91	0.00	(10,339,401.00)	10,339,401.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,638,342.91)	8,638,342.91	0.00	(10,339,401.00)	10,339,401.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,881,036.02)	8,805,248.38	(1,075,787.64)	(11,472,628.00)	10,566,762.00	(905,866.00)	-15.8%

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
3200	ARRA: State Fiscal Stabilization Fund	5,970,549.15	0.00
5640	Medi-Cal Billing Option	1,038,705.31	1,133,213.00
6286	English Language Acquisition Program, Teacher Training & Student /	126,698.75	131,894.00
6300	Lottery: Instructional Materials	205,852.56	170,126.00
7090	Economic Impact Aid (EIA)	1,358,281.54	841,062.00
Total, Legally Restricted Balance		<u>8,700,087.31</u>	<u>2,276,295.00</u>

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	1,080,576.00	2,199,800.00	103.6%
2) Federal Revenue		8100-8299	100,000.00	0.00	-100.0%
3) Other State Revenue		8300-8599	144,138.62	267,227.00	85.4%
4) Other Local Revenue		8600-8799	144,152.57	230,548.00	59.9%
5) TOTAL, REVENUES			1,468,867.19	2,697,575.00	83.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	746,536.71	1,441,734.00	93.1%
2) Classified Salaries		2000-2999	102,585.10	127,819.00	24.6%
3) Employee Benefits		3000-3999	214,393.64	397,874.00	85.6%
4) Books and Supplies		4000-4999	51,386.62	205,792.00	300.5%
5) Services and Other Operating Expenditures		5000-5999	207,804.59	320,898.00	54.4%
6) Capital Outlay		6000-6999	15,030.15	12,000.00	-20.2%
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	550.91	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,338,287.72	2,506,117.00	87.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			130,579.47	191,458.00	46.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	121,853.00	227,361.00	86.6%
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			(121,853.00)	(227,361.00)	86.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,726.47	(35,903.00)	-511.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	270,187.84	278,914.31	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			270,187.84	278,914.31	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			270,187.84	278,914.31	3.2%
2) Ending Balance, June 30 (E + F1e)			278,914.31	243,011.31	-12.9%
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	39,662.13	2,218.00	-94.4%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	40,443.00	50,000.00	23.6%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	198,809.18	227,913.00	14.6%
HAAAT Chrtr Blk Grants (417-0000)	0000	9780	152,693.82		
Western Ctr (470-0001)	0000	9780	242.92		
HAAAT Donations (417-0600)	0000	9780	1,659.33		
Western Ctr Donations (470-0600)	0000	9780	7,959.42		
HAAAT Lottery (417-1100)	1100	9780	36,253.69		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		(37,119.69)	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	189,986.59		
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	33,599.44		
4) Due from Grantor Government		9290	284,523.00		
5) Due from Other Funds		9310	15,880.06		
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			523,989.09		
H. LIABILITIES					
1) Accounts Payable		9500	72,909.32		
2) Due to Grantor Governments		9590	50,265.00		
3) Due to Other Funds		9610	121,900.46		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			245,074.78		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			278,914.31		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	878,521.00	1,730,776.00	97.0%
State Aid - Prior Years		8019	(23,247.00)	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	209,926.00	469,024.00	123.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	15,376.00	0.00	-100.0%
TOTAL, REVENUE LIMIT SOURCES			1,080,576.00	2,199,800.00	103.6%
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 (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	100,000.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			100,000.00	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%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	32,125.62	23,857.00	-25.7%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	112,013.00	243,370.00	117.3%
TOTAL, OTHER STATE REVENUE			144,138.62	267,227.00	85.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	3,440.74	4,200.00	22.1%
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	20,132.83	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	120,579.00	226,348.00	87.7%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			144,152.57	230,548.00	59.9%
TOTAL, REVENUES			1,468,867.19	2,697,575.00	83.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	490,552.98	1,181,048.00	140.8%
Certificated Pupil Support Salaries		1200	62,086.92	32,230.00	-48.1%
Certificated Supervisors' and Administrators' Salaries		1300	193,896.81	228,456.00	17.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			746,536.71	1,441,734.00	93.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	30,681.93	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	71,678.70	107,208.00	49.6%
Other Classified Salaries		2900	224.47	20,611.00	9082.1%
TOTAL, CLASSIFIED SALARIES			102,585.10	127,819.00	24.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	57,965.16	118,944.00	105.2%
PERS		3201-3202	13,451.82	19,571.00	45.5%
OASDI/Medicare/Alternative		3301-3302	16,975.60	28,141.00	65.8%
Health and Welfare Benefits		3401-3402	91,947.08	190,765.00	107.5%
Unemployment Insurance		3501-3502	2,559.77	11,300.00	341.4%
Workers' Compensation		3601-3602	19,980.67	23,858.00	19.4%
OPEB, Allocated		3701-3702	10,127.54	2,919.00	-71.2%
OPEB, Active Employees		3751-3752	1,386.00	2,376.00	71.4%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			214,393.64	397,874.00	85.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	21,772.36	18,819.00	-13.6%
Books and Other Reference Materials		4200	0.00	3,000.00	New
Materials and Supplies		4300	19,760.69	116,225.00	488.2%
Noncapitalized Equipment		4400	9,853.57	67,748.00	587.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			51,386.62	205,792.00	300.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	3,530.00	17.7%
Dues and Memberships		5300	415.00	415.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	90,468.26	82,864.00	-8.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,724.79	63,788.00	259.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	71,935.86	132,797.00	84.6%
Professional/Consulting Services and Operating Expenditures		5800	12,519.20	23,168.00	85.1%
Communications		5900	11,741.48	14,336.00	22.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			207,804.59	320,898.00	54.4%
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	15,030.15	12,000.00	-20.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,030.15	12,000.00	-20.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	550.91	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			550.91	0.00	-100.0%
TOTAL, EXPENDITURES			1,338,287.72	2,506,117.00	87.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	121,853.00	227,361.00	86.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			121,853.00	227,361.00	86.6%
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%
Transfers of Restricted Balances					
		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(121,853.00)	(227,361.00)	86.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	113,735.69	118,000.00	3.7%
5) TOTAL, REVENUES			113,735.69	118,000.00	3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	285,408.25	279,782.00	-2.0%
2) Classified Salaries		2000-2999	79,026.74	77,459.00	-2.0%
3) Employee Benefits		3000-3999	72,774.60	83,249.00	14.4%
4) Books and Supplies		4000-4999	36,013.29	124,713.00	246.3%
5) Services and Other Operating Expenditures		5000-5999	34,935.22	39,213.00	12.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,461.07	28,797.00	40.7%
9) TOTAL, EXPENDITURES			528,619.17	633,213.00	19.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(414,883.48)	(515,213.00)	24.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	546,012.00	515,000.00	-5.7%
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			546,012.00	515,000.00	-5.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			131,128.52	(213.00)	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	314,896.77	446,025.29	41.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			314,896.77	446,025.29	41.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			314,896.77	446,025.29	41.6%
2) Ending Balance, June 30 (E + F1e)			446,025.29	445,812.29	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	446,025.29	434,103.00	-2.7%
Adult Ed - GAIN (0011)	0000	9780	111,263.60		
Adult Ed - GED (0012)	0000	9780	20,699.44		
Adult Ed - Class Fees (0013)	0000	9780	17,497.78		
Adult Ed - Donations	0000	9780	(599.60)		
Adult Ed - Tier III Programs	0000	9780	297,164.07		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		11,709.29	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	247,602.25		
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	3,275.79		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	198,377.69		
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			449,355.73		
H. LIABILITIES					
1) Accounts Payable		9500	2,782.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	547.99		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			3,330.44		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			446,025.29		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	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	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,148.72	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	57,269.77	115,000.00	100.8%
Interagency Services		8677	48,387.20	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	4,930.00	3,000.00	-39.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			113,735.69	118,000.00	3.7%
TOTAL, REVENUES			113,735.69	118,000.00	3.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	148,692.84	145,000.00	-2.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	136,533.74	134,782.00	-1.3%
Other Certificated Salaries		1900	181.67	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			285,408.25	279,782.00	-2.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	8,660.29	8,819.00	1.8%
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	54,199.01	50,436.00	-6.9%
Other Classified Salaries		2900	16,167.44	18,204.00	12.6%
TOTAL, CLASSIFIED SALARIES			79,026.74	77,459.00	-2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	18,321.01	23,083.00	26.0%
PERS		3201-3202	12,347.99	13,714.00	11.1%
OASDI/Medicare/Alternative		3301-3302	9,356.68	9,984.00	6.7%
Health and Welfare Benefits		3401-3402	19,866.72	25,622.00	29.0%
Unemployment Insurance		3501-3502	1,098.08	2,572.00	134.2%
Workers' Compensation		3601-3602	8,561.08	5,430.00	-36.6%
OPEB, Allocated		3701-3702	328.38	664.00	102.2%
OPEB, Active Employees		3751-3752	447.84	388.00	-13.4%
PERS Reduction		3801-3802	2,446.82	1,792.00	-26.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			72,774.60	83,249.00	14.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	663.13	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	33,596.45	124,713.00	271.2%
Noncapitalized Equipment		4400	1,753.71	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			36,013.29	124,713.00	246.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,054.64	2,750.00	33.8%
Dues and Memberships		5300	560.00	750.00	33.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,651.41	6,000.00	-9.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	297.34	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	25,160.14	29,713.00	18.1%
Communications		5900	211.69	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,935.22	39,213.00	12.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	20,461.07	28,797.00	40.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			20,461.07	28,797.00	40.7%
TOTAL, EXPENDITURES			528,619.17	633,213.00	19.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	546,012.00	515,000.00	-5.7%
(a) TOTAL, INTERFUND TRANSFERS IN			546,012.00	515,000.00	-5.7%
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%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			546,012.00	515,000.00	-5.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	176,016.92	190,766.00	8.4%
3) Other State Revenue		8300-8599	1,349,939.47	1,464,667.00	8.5%
4) Other Local Revenue		8600-8799	13,994.42	0.00	-100.0%
5) TOTAL, REVENUES			1,539,950.81	1,655,433.00	7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	508,020.48	467,432.00	-8.0%
2) Classified Salaries		2000-2999	454,802.55	479,886.00	5.5%
3) Employee Benefits		3000-3999	282,861.62	301,737.00	6.7%
4) Books and Supplies		4000-4999	43,515.90	96,946.00	122.8%
5) Services and Other Operating Expenditures		5000-5999	260,384.98	237,841.00	-8.7%
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	80,985.81	71,591.00	-11.6%
9) TOTAL, EXPENDITURES			1,630,571.34	1,655,433.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(90,620.53)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(90,620.53)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,837.39	5,216.86	-94.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,837.39	5,216.86	-94.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,837.39	5,216.86	-94.6%
2) Ending Balance, June 30 (E + F1e)			5,216.86	5,216.86	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	5,216.86	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	8,720.00	New
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		(3,503.14)	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	136,249.76		
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	789.36		
4) Due from Grantor Government		9290	115,431.38		
5) Due from Other Funds		9310	24,117.44		
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			276,587.94		
H. LIABILITIES					
1) Accounts Payable		9500	63,612.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	207,759.05		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			271,371.08		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			5,216.86		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	174,250.92	189,000.00	8.5%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	1,766.00	1,766.00	0.0%
TOTAL, FEDERAL REVENUE			176,016.92	190,766.00	8.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	12,822.48	11,000.00	-14.2%
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	753,900.00	753,900.00	0.0%
All Other State Revenue	All Other	8590	583,216.99	699,767.00	20.0%
TOTAL, OTHER STATE REVENUE			1,349,939.47	1,464,667.00	8.5%
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	1,862.92	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	12,131.50	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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,994.42	0.00	-100.0%
TOTAL, REVENUES			1,539,950.81	1,655,433.00	7.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	436,302.73	400,576.00	-8.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	71,717.75	66,856.00	-6.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			508,020.48	467,432.00	-8.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	337,394.34	372,683.00	10.5%
Classified Support Salaries		2200	3,833.80	3,635.00	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	113,574.41	103,568.00	-8.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			454,802.55	479,886.00	5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	33,784.38	30,996.00	-8.3%
PERS		3201-3202	70,862.25	83,100.00	17.3%
OASDI/Medicare/Alternative		3301-3302	41,951.53	45,785.00	9.1%
Health and Welfare Benefits		3401-3402	91,076.70	103,554.00	13.7%
Unemployment Insurance		3501-3502	2,988.63	6,821.00	128.2%
Workers' Compensation		3601-3602	22,676.51	14,400.00	-36.5%
OPEB, Allocated		3701-3702	872.66	1,764.00	102.1%
OPEB, Active Employees		3751-3752	3,113.53	3,623.00	16.4%
PERS Reduction		3801-3802	15,392.13	11,694.00	-24.0%
Other Employee Benefits		3901-3902	143.30	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			282,861.62	301,737.00	6.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	39,905.41	86,946.00	117.9%
Noncapitalized Equipment		4400	3,610.49	0.00	-100.0%
Food		4700	0.00	10,000.00	New
TOTAL, BOOKS AND SUPPLIES			43,515.90	96,946.00	122.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,761.66	500.00	-91.3%
Dues and Memberships		5300	525.00	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	16,860.82	14,700.00	-12.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	207,677.02	207,100.00	-0.3%
Professional/Consulting Services and Operating Expenditures		5800	25,898.33	15,541.00	-40.0%
Communications		5900	3,662.15	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			260,384.98	237,841.00	-8.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	80,985.81	71,591.00	-11.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			80,985.81	71,591.00	-11.6%
TOTAL, EXPENDITURES			1,630,571.34	1,655,433.00	1.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,971,896.00	7,721,718.00	-3.1%
3) Other State Revenue		8300-8599	655,452.00	649,491.00	-0.9%
4) Other Local Revenue		8600-8799	1,400,605.00	1,297,907.00	-7.3%
5) TOTAL, REVENUES			10,027,953.00	9,669,116.00	-3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,160,010.00	2,872,194.00	-9.1%
3) Employee Benefits		3000-3999	1,320,376.00	1,279,662.00	-3.1%
4) Books and Supplies		4000-4999	2,905,141.00	3,326,473.00	14.5%
5) Services and Other Operating Expenditures		5000-5999	206,419.00	359,285.00	74.1%
6) Capital Outlay		6000-6999	311,182.00	1,022,411.00	228.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	367,126.00	366,006.00	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	343,156.00	379,928.00	10.7%
9) TOTAL, EXPENDITURES			8,613,410.00	9,605,959.00	11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,414,543.00	63,157.00	-95.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,414,543.00	63,157.00	-95.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,493,588.00	3,908,131.00	56.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,493,588.00	3,908,131.00	56.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,493,588.00	3,908,131.00	56.7%
2) Ending Balance, June 30 (E + F1e)			3,908,131.00	3,971,288.00	1.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	608,992.00	500,000.00	-17.9%
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	1,514,466.00	2,136,968.00	41.1%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,784,673.00	1,048,373.00	-41.3%
Equipment Reserve Acct	5310	9780	1,784,673.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		285,947.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,799,126.00		
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	477,216.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	608,992.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,885,334.00		
H. LIABILITIES					
1) Accounts Payable		9500	168,953.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	808,251.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			977,204.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,908,130.00		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,822,833.00	7,721,718.00	-1.3%
Other Federal Revenue (incl. ARRA)		8290	149,063.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			7,971,896.00	7,721,718.00	-3.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	655,452.00	649,491.00	-0.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			655,452.00	649,491.00	-0.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	2,886.00	0.00	-100.0%
Food Service Sales		8634	1,378,100.00	1,285,441.00	-6.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,619.00	12,466.00	-36.5%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,400,605.00	1,297,907.00	-7.3%
TOTAL, REVENUES			10,027,953.00	9,669,116.00	-3.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,258,962.00	1,980,891.00	-12.3%
Classified Supervisors' and Administrators' Salaries		2300	314,271.00	341,726.00	8.7%
Clerical, Technical and Office Salaries		2400	472,755.00	441,252.00	-6.7%
Other Classified Salaries		2900	114,022.00	108,325.00	-5.0%
TOTAL, CLASSIFIED SALARIES			3,160,010.00	2,872,194.00	-9.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	428,901.00	398,038.00	-7.2%
OASDI/Medicare/Alternative		3301-3302	199,082.00	219,723.00	10.4%
Health and Welfare Benefits		3401-3402	512,289.00	483,768.00	-5.6%
Unemployment Insurance		3501-3502	9,609.00	20,680.00	115.2%
Workers' Compensation		3601-3602	74,336.00	43,657.00	-41.3%
OPEB, Allocated		3701-3702	2,853.00	5,342.00	87.2%
OPEB, Active Employees		3751-3752	16,923.00	37,620.00	122.3%
PERS Reduction		3801-3802	76,383.00	70,834.00	-7.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,320,376.00	1,279,662.00	-3.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	402,103.00	413,670.00	2.9%
Noncapitalized Equipment		4400	60,381.00	122,165.00	102.3%
Food		4700	2,442,657.00	2,790,638.00	14.2%
TOTAL, BOOKS AND SUPPLIES			2,905,141.00	3,326,473.00	14.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,689.00	17,393.00	126.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	268,829.00	280,448.00	4.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	149,480.00	222,570.00	48.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(266,984.00)	(200,000.00)	-25.1%
Professional/Consulting Services and Operating Expenditures		5800	27,078.00	15,874.00	-41.4%
Communications		5900	20,327.00	23,000.00	13.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			206,419.00	359,285.00	74.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	311,182.00	1,022,411.00	228.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			311,182.00	1,022,411.00	228.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	187,126.00	181,006.00	-3.3%
Other Debt Service - Principal		7439	180,000.00	185,000.00	2.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			367,126.00	366,006.00	-0.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	343,156.00	379,928.00	10.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			343,156.00	379,928.00	10.7%
TOTAL, EXPENDITURES			8,613,410.00	9,605,959.00	11.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
Transfers of Restricted Balances					
		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,610.43	7,000.00	-55.2%
5) TOTAL, REVENUES			15,610.43	7,000.00	-55.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	156,498.01	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	736,269.25	722,000.00	-1.9%
6) Capital Outlay		6000-6999	113,083.76	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,005,851.02	722,000.00	-28.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(990,240.59)	(715,000.00)	-27.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	716,086.00	715,000.00	-0.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			716,086.00	715,000.00	-0.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(274,154.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,406,120.74	1,131,966.15	-19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,406,120.74	1,131,966.15	-19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,406,120.74	1,131,966.15	-19.5%
2) Ending Balance, June 30 (E + F1e)			1,131,966.15	1,131,966.15	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	1,131,966.15	1,021,793.00	-9.7%
Deferred Maintenance	0000	9780	1,131,966.15		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				110,173.15	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,162,792.21		
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	3,046.06		
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			1,165,838.27		
H. LIABILITIES					
1) Accounts Payable		9500	33,872.12		
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			33,872.12		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,131,966.15		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,610.43	7,000.00	-55.2%
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			15,610.43	7,000.00	-55.2%
TOTAL, REVENUES			15,610.43	7,000.00	-55.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	156,498.01	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			156,498.01	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	734,709.25	722,000.00	-1.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,560.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			736,269.25	722,000.00	-1.9%
CAPITAL OUTLAY					
Land Improvements		6170	6,550.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	50,000.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	56,533.76	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			113,083.76	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,005,851.02	722,000.00	-28.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	716,086.00	715,000.00	-0.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			716,086.00	715,000.00	-0.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			716,086.00	715,000.00	-0.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,461.01	0.00	-100.0%
5) TOTAL, REVENUES			3,461.01	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)			3,461.01	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	96,773.00	New
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	(96,773.00)	New

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,461.01	(96,773.00)	-2896.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	117,901.34	121,362.35	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,901.34	121,362.35	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			117,901.34	121,362.35	2.9%
2) Ending Balance, June 30 (E + F1e)			121,362.35	24,589.35	-79.7%
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	121,362.35	25,000.00	-79.4%
Reserve for Santa Fe Deposit	0000	9780	25,000.00		
Reserves for Other Than Capital Outlay	0000	9780	96,362.35		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		(410.65)	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	121,051.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	311.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			121,362.35		
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)			121,362.35		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,461.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,461.01	0.00	-100.0%
TOTAL, REVENUES			3,461.01	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	96,773.00	New
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	96,773.00	New
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	(96,773.00)	New

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	354,276.80	600,000.00	69.4%
5) TOTAL, REVENUES			354,276.80	600,000.00	69.4%
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	148,275.68	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	143,557.24	0.00	-100.0%
6) Capital Outlay		6000-6999	11,575,771.73	17,500,000.00	51.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,867,604.65	17,500,000.00	47.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,513,327.85)	(16,900,000.00)	46.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,456.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,076.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,532.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,507,795.85)	(16,900,000.00)	46.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,547,981.49	22,040,185.64	-34.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,547,981.49	22,040,185.64	-34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,547,981.49	22,040,185.64	-34.3%
2) Ending Balance, June 30 (E + F1e)			22,040,185.64	5,140,185.64	-76.7%
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	22,040,185.64	5,052,722.00	-77.1%
Measure T Series B - QSCAB	0000	9780	22,040,185.64		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		87,463.64	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,286,370.29		
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	63,048.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	497,819.00		
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			22,847,237.36		
H. LIABILITIES					
1) Accounts Payable		9500	806,799.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	251.82		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			807,051.72		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			22,040,185.64		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	345,998.18	600,000.00	73.4%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,278.62	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			354,276.80	600,000.00	69.4%
TOTAL, REVENUES			354,276.80	600,000.00	69.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	86,379.14	0.00	-100.0%
Noncapitalized Equipment		4400	61,896.54	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			148,275.68	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	15,328.19	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,922.67	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,580.42	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	91,725.96	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			143,557.24	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	60,685.30	0.00	-100.0%
Land Improvements		6170	7,323,135.58	17,500,000.00	139.0%
Buildings and Improvements of Buildings		6200	4,191,950.85	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,575,771.73	17,500,000.00	51.2%
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			11,867,604.65	17,500,000.00	47.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,456.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,456.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	2,076.00	0.00	-100.0%
(c) TOTAL, SOURCES			2,076.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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)					
			5,532.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,040,008.58	350,000.00	-66.3%
5) TOTAL, REVENUES			1,040,008.58	350,000.00	-66.3%
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	166,926.81	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	189,209.61	0.00	-100.0%
6) Capital Outlay		6000-6999	685,072.14	157,640.00	-77.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	192,359.23	192,360.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,233,567.79	350,000.00	-71.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(193,559.21)	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	9,089.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,089.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(184,470.21)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,637,528.36	4,453,058.15	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,637,528.36	4,453,058.15	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,637,528.36	4,453,058.15	-4.0%
2) Ending Balance, June 30 (E + F1e)			4,453,058.15	4,453,058.15	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	4,453,058.15	3,152,490.00	-29.2%
Developer Fee Funded Projects	9010	9780	3,317,558.92		
Current & PY CFD Admin Costs	9010	9780	1,135,499.23		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		1,300,568.15	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,338,633.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	272,525.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	661,596.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	200,251.82		
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			4,473,005.97		
H. LIABILITIES					
1) Accounts Payable		9500	7,372.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	12,575.12		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			19,947.82		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,453,058.15		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	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	41,177.41	50,000.00	21.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	270,001.28	300,000.00	11.1%
Other Local Revenue All Other Local Revenue		8699	728,829.89	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,040,008.58	350,000.00	-66.3%
TOTAL, REVENUES			1,040,008.58	350,000.00	-66.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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	50,529.05	0.00	-100.0%
Noncapitalized Equipment		4400	116,397.76	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			166,926.81	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	128,294.28	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,226.34	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	50,688.99	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			189,209.61	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	8,320.00	0.00	-100.0%
Land Improvements		6170	431,562.03	157,640.00	-63.5%
Buildings and Improvements of Buildings		6200	245,190.11	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			685,072.14	157,640.00	-77.0%
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	16,035.52	8,055.00	-49.8%
Other Debt Service - Principal		7439	176,323.71	184,305.00	4.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			192,359.23	192,360.00	0.0%
TOTAL, EXPENDITURES			1,233,567.79	350,000.00	-71.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	9,089.00	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			9,089.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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)			9,089.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,286,124.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	26,241.82	50,000.00	90.5%
5) TOTAL, REVENUES			1,312,365.82	50,000.00	-96.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	97,807.90	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	189.95	0.00	-100.0%
6) Capital Outlay		6000-6999	1,184,670.15	50,000.00	-95.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,282,668.00	50,000.00	-96.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			29,697.82	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	3,456.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,456.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,241.82	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,065,350.14	2,091,591.96	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,065,350.14	2,091,591.96	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,065,350.14	2,091,591.96	1.3%
2) Ending Balance, June 30 (E + F1e)			2,091,591.96	2,091,591.96	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	2,091,591.96	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	2,077,527.00	New
c) Undesignated Amount			0.00		
d) Unappropriated Amount				14,064.96	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,584,018.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,392.34		
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			2,589,410.96		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	497,819.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			497,819.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,091,591.96		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	1,286,124.00	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			1,286,124.00	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	26,241.82	50,000.00	90.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,241.82	50,000.00	90.5%
TOTAL, REVENUES			1,312,365.82	50,000.00	-96.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	37,185.96	0.00	-100.0%
Noncapitalized Equipment		4400	60,621.94	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			97,807.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	189.95	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			189.95	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,100,006.00	50,000.00	-95.5%
Buildings and Improvements of Buildings		6200	53,289.39	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	31,374.76	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,184,670.15	50,000.00	-95.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,282,668.00	50,000.00	-96.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,456.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,456.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,456.00)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,085.64	0.00	-100.0%
5) TOTAL, REVENUES			8,085.64	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)			8,085.64	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	19,404.89	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			(19,404.89)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,319.25)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,261.87	7,942.62	-58.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,261.87	7,942.62	-58.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,261.87	7,942.62	-58.8%
2) Ending Balance, June 30 (E + F1e)			7,942.62	7,942.62	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	7,942.62	0.00	-100.0%
J.Wiens PTA Reserve - Shade Shelter	0000	9780	7,942.62		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		7,942.62	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,942.62		
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			7,942.62		
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)			7,942.62		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	143.02	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	7,942.62	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,085.64	0.00	-100.0%
TOTAL, REVENUES			8,085.64	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	2009-10 Unaudited Actuals	2010-11 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	19,404.89	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,404.89	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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)			(19,404.89)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	156,798.43	183,919.00	17.3%
4) Other Local Revenue		8600-8799	8,976,238.63	9,178,371.00	2.3%
5) TOTAL, REVENUES			9,133,037.06	9,362,290.00	2.5%
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	10,188,197.63	10,235,048.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,188,197.63	10,235,048.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,055,160.57)	(872,758.00)	-17.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,055,160.57)	(872,758.00)	-17.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,639,799.81	9,584,639.24	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,639,799.81	9,584,639.24	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,639,799.81	9,584,639.24	-9.9%
2) Ending Balance, June 30 (E + F1e)			9,584,639.24	8,711,881.24	-9.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	9,584,639.24		
d) Unappropriated Amount		9790		8,711,881.24	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,584,639.24		
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			9,584,639.24		
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)			9,584,639.24		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	156,798.43	183,919.00	17.3%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			156,798.43	183,919.00	17.3%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	7,469,683.10	8,982,658.00	20.3%
Unsecured Roll		8612	196,431.62	195,713.00	-0.4%
Prior Years' Taxes		8613	1,232,640.37	0.00	-100.0%
Supplemental Taxes		8614	(15,679.97)	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	93,163.51	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			8,976,238.63	9,178,371.00	2.3%
TOTAL, REVENUES			9,133,037.06	9,362,290.00	2.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,230,000.00	3,475,000.00	7.6%
Bond Interest and Other Service Charges		7434	6,958,197.63	6,760,048.00	-2.8%
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)			10,188,197.63	10,235,048.00	0.5%
TOTAL, EXPENDITURES			10,188,197.63	10,235,048.00	0.5%

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,627,220.51	15,860,886.00	-4.6%
5) TOTAL, REVENUES			16,627,220.51	15,860,886.00	-4.6%
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	4,446.25	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	15,982,236.03	15,608,947.00	-2.3%
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			15,986,682.28	15,608,947.00	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			640,538.23	251,939.00	-60.7%
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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			640,538.23	251,939.00	-60.7%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	8,739,976.33	7,811,244.56	-10.6%
b) Audit Adjustments		9793	(1,569,270.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,170,706.33	7,811,244.56	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			7,170,706.33	7,811,244.56	8.9%
2) Ending Net Assets, June 30 (E + F1e)			7,811,244.56	8,063,183.56	3.2%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	7,811,244.56	7,049,396.00	-9.8%
HTA Foundation (0091)	0000	9780	2,389,869.05		
OPEB - Active (0099)	0000	9780	102,478.51		
Worker's Comp (0360)	0000	9780	5,318,897.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		1,013,787.56	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,692,182.92		
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	31,003.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,505.30		
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			12,827,791.58		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	5,003,212.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	13,334.53		
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			5,016,547.02		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			7,811,244.56		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	142,955.68	126,500.00	-11.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	16,483,809.99	15,734,386.00	-4.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	454.84	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,627,220.51	15,860,886.00	-4.6%
TOTAL, REVENUES			16,627,220.51	15,860,886.00	-4.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,446.25	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,446.25	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	75.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,785.00	0.00	-100.0%
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	385.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	15,978,991.03	15,608,947.00	-2.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,982,236.03	15,608,947.00	-2.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			15,986,682.28	15,608,947.00	-2.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

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

BOND DESCRIPTION		2009-10 General Obligation Bonds	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	153,105,000.00	153,105,000.00
Bonds from Acquired District			0.00
Bonds Sold		18,740,000.00	18,740,000.00
Subtotal		171,845,000.00	171,845,000.00
Less: Bonds to Acquiring District		18,160,000.00	18,160,000.00
Less: Bonds Redeemed		3,230,000.00	3,230,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	150,455,000.00	150,455,000.00
1. Restricted Balance, July 1	2009-10	10,639,799.81	10,639,799.81
2. Tax Receipts	2009-10	8,883,075.12	8,883,075.12
3. State and Federal Apportionments	2009-10	156,798.43	156,798.43
4. Other Designated Revenue	2009-10	93,163.51	93,163.51
5. Subtotal (Sum of lines 1 through 4)		19,772,836.87	19,772,836.87
6. Less: Actual Expenditures or Other Uses	2009-10	10,188,197.63	10,188,197.63
7. Restricted Balance, June 30 (Line 5 minus 6)	2009-10	9,584,639.24	9,584,639.24
8. Estimated Tax Receipts on the Unsecured Roll	2010-11	195,712.54	195,712.54
9. Estimated State and Federal Apportionments	2010-11	183,918.71	183,918.71
10. Other Estimated Revenue	2010-11		0.00
11. Subtotal (Sum of lines 7 through 10)		9,964,270.49	9,964,270.49
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2010-11	18,946,928.70	18,946,928.70
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2010-11	8,982,658.21	8,982,658.21
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2010-11	0.11177	0.11177
b) LEVIED	2010-11	0.11177	0.11177

Description	2009-10 Unaudited Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			14,238.12	13,205.12	13,205.12	13,495.20
a. Kindergarten	1,416.09	1,422.20				
b. Grades One through Three	4,517.46	4,525.77				
c. Grades Four through Six	4,635.44	4,626.56				
d. Grades Seven and Eight	3,151.42	3,142.80				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	3.52	4.12				
g. Community Day School						
2. Special Education						
a. Special Day Class	553.00	560.73	553.00	519.82	519.82	551.03
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	26.99	29.36	26.99	22.95	22.95	27.86
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	14,303.92	14,311.54	14,818.11	13,747.89	13,747.89	14,074.09
HIGH SCHOOL						
4. General Education			6,320.90	6,206.82	6,206.82	6,295.50
a. Grades Nine through Twelve	5,838.62	5,787.85				
b. Continuation Education	480.76	396.93				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	1.52	2.56				
e. Community Day School						
5. Special Education						
a. Special Day Class	290.56	291.90	290.56	287.64	287.64	289.56
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	20.28	20.39	20.28	17.33	17.33	20.65
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	6,631.74	6,499.63	6,631.74	6,511.79	6,511.79	6,605.71
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	5.79	6.72	5.79	5.79	6.72	5.79
b. High School	33.94	35.07	33.94	33.94	35.07	33.94
8. Special Education						
a. Special Day Class - Elementary	3.81	3.92	3.81	3.81	3.92	3.81
b. Special Day Class - High School	28.06	26.11	28.06	28.06	26.11	28.06
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary	1.47	1.62	1.62	1.47	1.62	1.62
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School	1.49	1.39	1.39	1.49	1.39	1.39
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	74.56	74.83	74.61	74.56	74.83	74.61
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	21,010.22	20,886.00	21,524.46	20,334.24	20,334.51	20,754.41
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2009-10 Unaudited Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	21,010.22	20,886.00	21,524.46	20,334.24	20,334.51	20,754.41
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	190.93	187.96	190.93	414.20	414.20	414.20
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	190.93	187.96	190.93	414.20	414.20	414.20
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	24,500,136.00		24,500,136.00			24,500,136.00
Work in Progress	165,429,108.86	(10,000.00)	165,419,108.86	12,127,567.39	139,450,315.47	38,096,360.78
Total capital assets not being depreciated	189,929,244.86	(10,000.00)	189,919,244.86	12,127,567.39	139,450,315.47	62,596,496.78
Capital assets being depreciated:						
Land Improvements	24,533,256.13	0.00	24,533,256.13	5,967,816.72		30,501,072.85
Buildings	280,736,799.95	(708.00)	280,736,091.95	132,801,390.46	110,000.00	413,427,482.41
Equipment	13,539,165.60	126,853.00	13,666,018.60	873,712.39		14,539,730.99
Total capital assets being depreciated	318,809,221.68	126,145.00	318,935,366.68	139,642,919.57	110,000.00	458,468,286.25
Accumulated Depreciation for:						
Land Improvements	(3,384,335.00)		(3,384,335.00)	(1,389,772.00)		(4,774,107.00)
Buildings	(51,865,828.78)	(7,143,962.00)	(59,009,790.78)	(7,325,742.80)	(49,327.00)	(66,286,206.58)
Equipment	(9,231,191.00)	667,842.00	(8,563,349.00)	(903,455.36)		(9,466,804.36)
Total accumulated depreciation	(64,481,354.78)	(6,476,120.00)	(70,957,474.78)	(9,618,970.16)	(49,327.00)	(80,527,117.94)
Total capital assets being depreciated, net	254,327,866.90	(6,349,975.00)	247,977,891.90	130,023,949.41	60,673.00	377,941,168.31
Governmental activity capital assets, net	444,257,111.76	(6,359,975.00)	437,897,136.76	142,151,516.80	139,510,988.47	440,537,665.09
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

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	85,727,177.50	301	437,928.61	303	85,289,248.89	305	355,225.89		307	84,934,023.00	309
2000 - Classified Salaries	30,729,714.05	311	321,508.42	313	30,408,205.63	315	6,934,515.93		317	23,473,689.70	319
3000 - Employee Benefits (Excluding 3800)	32,471,624.61	321	338,813.61	323	32,132,811.00	325	2,383,599.51		327	29,749,211.49	329
4000 - Books, Supplies Equip Replace. (6500)	6,371,214.29	331	49,839.06	333	6,321,375.23	335	2,265,794.15		337	4,055,581.08	339
5000 - Services . . & 7300 - Indirect Costs	17,479,678.79	341	991,254.73	343	16,488,424.06	345	1,229,537.19		347	15,258,886.87	349
TOTAL					170,640,064.81	365	TOTAL			157,471,392.14	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			60.50%
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)	60.50%
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)	157,471,392.14
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

FEDERAL PROGRAM NAME	Title I	Title I - ARRA	Title I - Part B / Rdg First	Title I - Part B / Rdg First	Title I - DAIT	IDEA Local Ent	IDEA Local Ent/Prvt Schls
FEDERAL CATALOG NUMBER	84.01	84.01	84.357	84.357	84.01	84.027	84.027
RESOURCE CODE	3010	3011	3030 - PY 1	3030 - PY 0	3185	3310	3311
REVENUE OBJECT	8290	8290	8290		8290	8181	8181
LOCAL DESCRIPTION (if any)	DR003	FG026	FG027	FG028	ended 9/30/09	SV052010	SV052010
AWARD							
1. Prior Year Carryover	502,367.80	1,199,961.00	653,003.75		179,329.15		
2. a. Current Year Award	4,517,833.00	1,466,618.00		1,697,712.00		4,286,956.00	10,905.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,517,833.00	1,466,618.00	0.00	1,697,712.00	0.00	4,286,956.00	10,905.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	5,020,200.80	2,666,579.00	653,003.75	1,697,712.00	179,329.15	4,286,956.00	10,905.00
REVENUES							
5. Revenue Deferred from Prior Year					129,829.15		
6. Cash Received in Current Year	4,116,633.90	1,409,892.00	469,378.75		49,500.00	3,211,767.00	10,905.00
7. Contributed Matching Funds	323.02						
8. Total Available (sum lines 5, 6, & 7)	4,116,956.92	1,409,892.00	469,378.75	0.00	179,329.15	3,211,767.00	10,905.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,894,573.53	2,666,579.00	653,003.75	1,334,018.86	179,329.15	4,286,956.00	10,905.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,894,573.53	2,666,579.00	653,003.75	1,334,018.86	179,329.15	4,286,956.00	10,905.00
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)	1,222,383.39	(1,256,687.00)	(183,625.00)	(1,334,018.86)	0.00	(1,075,189.00)	0.00
a. Deferred Revenue	1,222,383.39						
b. Accounts Payable							
c. Accounts Receivable		1,256,687.00	183,625.00	1,334,018.86		1,075,189.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	2,125,627.27	0.00	0.00	363,693.14	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	2,125,627.27			363,693.14			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,894,250.51	2,666,579.00	653,003.75	1,334,018.86	179,329.15	4,286,956.00	10,905.00

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

FEDERAL PROGRAM NAME	ARRA - IDEA	ARRA - IDEA Prvt Schls	IDEA PreSchl Grants	ARRA IDEA PreSchl Grants	IDEA PreSchl Local Entitlement	ARRA - IDEA PS Local Entitlement	IDEA PreSchl Staff Dvlpmnt
FEDERAL CATALOG NUMBER	84.027	84.027	84.173	84.173	84.027A	84.027A	84.173A
RESOURCE CODE	3313	3314	3315	3319	3320	3324	3345
REVENUE OBJECT	8181	8181	8182	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)	SV172010	SV172010	SV072010	SV182010	SV082010	SV192010	SV092010
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	5,068,352.00	12,736.00	86,166.00	168,660.00	197,125.00	230,232.00	799.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	5,068,352.00	12,736.00	86,166.00	168,660.00	197,125.00	230,232.00	799.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	5,068,352.00	12,736.00	86,166.00	168,660.00	197,125.00	230,232.00	799.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	2,494,490.00		64,624.00	61,242.00	145,130.00	93,654.00	599.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,494,490.00	0.00	64,624.00	61,242.00	145,130.00	93,654.00	599.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,863,035.28		86,166.00	89,864.60	197,125.00	113,736.13	799.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,863,035.28	0.00	86,166.00	89,864.60	197,125.00	113,736.13	799.00
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)	(368,545.28)	0.00	(21,542.00)	(28,622.60)	(51,995.00)	(20,082.13)	(200.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	368,545.28		21,542.00	28,622.60	51,995.00	20,082.13	200.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,205,316.72	12,736.00	0.00	78,795.40	0.00	116,495.87	0.00
15. If Carryover is allowed, enter line 14 amount here	2,205,316.72	12,736.00		78,795.40		116,495.87	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,863,035.28	0.00	86,166.00	89,864.60	197,125.00	113,736.13	799.00

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

FEDERAL PROGRAM NAME	Voc Ed/Carl Perkins	Title IV - SFDS	Title II - Part A	Title II- Part D	ARRA - Title II-Part D	Title V-IS	21st Century-Yr 5
FEDERAL CATALOG NUMBER	84.048	84.186	84.367	84.318	84.318	84.298A	84.287
RESOURCE CODE	3550	3710	4035	4045	4047	4110	4124-(320)
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	FG032	DR001	FG033	GF034		DR002	
AWARD							
1. Prior Year Carryover		113,769.66	66,165.30			22,329.14	46,318.30
2. a. Current Year Award	147,141.00	89,119.00	892,120.00	40,690.00	95,387.00		
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	147,141.00	89,119.00	892,120.00	40,690.00	95,387.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	147,141.00	202,888.66	958,285.30	40,690.00	95,387.00	22,329.14	46,318.30
REVENUES							
5. Revenue Deferred from Prior Year		61,837.24				22,329.14	21,318.30
6. Cash Received in Current Year	27,796.67	93,803.25	848,099.30				16,616.96
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	27,796.67	155,640.49	848,099.30	0.00	0.00	22,329.14	37,935.26
EXPENDITURES							
9. Donor-Authorized Expenditures	147,141.00	130,463.94	943,134.20	5,684.36		12,312.23	37,935.26
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	147,141.00	130,463.94	943,134.20	5,684.36	0.00	12,312.23	37,935.26
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(119,344.33)	25,176.55	(95,034.90)	(5,684.36)	0.00	10,016.91	0.00
a. Deferred Revenue		25,176.55				10,016.91	
b. Accounts Payable							
c. Accounts Receivable	119,344.33		95,034.90	5,684.36			
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	72,424.72	15,151.10	35,005.64	95,387.00	10,016.91	8,383.04
15. If Carryover is allowed, enter line 14 amount here			15,151.10	35,005.64	95,387.00		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	147,141.00	130,463.94	943,134.20	5,684.36	0.00	12,312.23	37,935.26

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

FEDERAL PROGRAM NAME	21st Century-Yr 1	Title III-Imm Ed	Title III - LEP	Title IX-Indian Ed	ARRA - Headstart	HeadStart - PY 1	Headstart - PY 0
FEDERAL CATALOG NUMBER	84.287	84.365	84.365	84.06	93.6	93.6	93.6
RESOURCE CODE	4124 (171)	4201	4203	4510	4811	5210	5210
REVENUE OBJECT	8290	8290	8290	8290	8285	8285	8285
LOCAL DESCRIPTION (if any)	FG023	FG024	FG025	FG018			FG002 & 010
AWARD							
1. Prior Year Carryover		38,380.00	230,369.48			32,560.67	1,040,548.00
2. a. Current Year Award	131,371.00		388,700.00	13,817.00	107,176.00		
b. Transferability (NCLB)		(2,802.35)					
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	131,371.00	(2,802.35)	388,700.00	13,817.00	107,176.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	131,371.00	35,577.65	619,069.48	13,817.00	107,176.00	32,560.67	1,040,548.00
REVENUES							
5. Revenue Deferred from Prior Year			158,378.48				
6. Cash Received in Current Year	98,528.25	(2,802.35)	71,991.00	8,980.47	13,849.05	32,560.67	742,065.51
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	98,528.25	(2,802.35)	230,369.48	8,980.47	13,849.05	32,560.67	742,065.51
EXPENDITURES							
9. Donor-Authorized Expenditures	99,035.28	35,577.65	473,393.13	13,817.00	57,816.46	32,560.67	991,477.58
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	99,035.28	35,577.65	473,393.13	13,817.00	57,816.46	32,560.67	991,477.58
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)	(507.03)	(38,380.00)	(243,023.65)	(4,836.53)	(43,967.41)	0.00	(249,412.07)
a. Deferred Revenue							
b. Accounts Payable	0.00						
c. Accounts Receivable	507.03	38,380.00	243,023.65	4,836.53	43,967.41		249,412.07
14. Unused Grant Award Calculation (line 4 minus line 9)	32,335.72	0.00	145,676.35	0.00	49,359.54	0.00	49,070.42
15. If Carryover is allowed, enter line 14 amount here					49,359.54		49,070.42
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	99,035.28	35,577.65	473,393.13	13,817.00	57,816.46	32,560.67	991,477.58

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

FEDERAL PROGRAM NAME	PreSchl IMF	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	F12-5917	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	1,766.00	4,126,868.25
2. a. Current Year Award		19,649,615.00
b. Transferability (NCLB)		(2,802.35)
c. Other Adjustments		0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	19,646,812.65
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2d, & 3)	1,766.00	23,773,680.90
REVENUES		
5. Revenue Deferred from Prior Year		393,692.31
6. Cash Received in Current Year	1,766.00	14,081,070.43
7. Contributed Matching Funds		323.02
8. Total Available (sum lines 5, 6, & 7)	1,766.00	14,475,085.76
EXPENDITURES		
9. Donor-Authorized Expenditures	1,766.00	18,358,206.06
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	1,766.00	18,358,206.06
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(3,883,120.30)
a. Deferred Revenue		1,257,576.85
b. Accounts Payable		0.00
c. Accounts Receivable		5,140,697.15
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	5,415,474.84
15. If Carryover is allowed, enter line 14 amount here		5,146,638.10
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,766.00	18,357,883.04

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

STATE PROGRAM NAME	ASES	CSIS	Williams Emerg Repair	Workability	IDEA Low Incidence Srvc	IDEA Staff Dvlpmnt	TUPE Elem
RESOURCE CODE	6010	6020	6225	6520	6530	6535	6660
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FG039	Clsd 12/2009	FG021	FG015	SV132010	SV142010	DR004
AWARD							
1. a. Prior Year Carryover		44,352.28					27,031.25
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	44,352.28	0.00	0.00	0.00	0.00	27,031.25
2. a. Current Year Award	2,573,262.00			71,082.00	17,866.00	8,638.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,573,262.00	0.00	0.00	71,082.00	17,866.00	8,638.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	2,573,262.00	44,352.28	0.00	71,082.00	17,866.00	8,638.00	27,031.25
REVENUES							
5. Revenue Deferred from Prior Year							27,031.25
6. Cash Received in Current Year	2,315,935.80	44,352.28	(17,535.96)	53,311.50	8,933.00	4,615.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,315,935.80	44,352.28	(17,535.96)	53,311.50	8,933.00	4,615.00	27,031.25
EXPENDITURES							
9. Donor-Authorized Expenditures	2,573,262.00	44,352.28		71,082.00	17,866.00	8,638.00	23,392.41
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,573,262.00	44,352.28	0.00	71,082.00	17,866.00	8,638.00	23,392.41
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)	(257,326.20)	0.00	(17,535.96)	(17,770.50)	(8,933.00)	(4,023.00)	3,638.84
a. Deferred Revenue							3,638.84
b. Accounts Payable							
c. Accounts Receivable	257,326.20		17,535.96	17,770.50	8,933.00	4,023.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	3,638.84
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)	2,573,262.00	44,352.28	0.00	71,082.00	17,866.00	8,638.00	23,392.41

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

STATE PROGRAM NAME	TUPE 6-12 (Yr 1)	Ag Incentive	MSJC CTE Mini Grant	First 5	PreSchool	PreK/Family Lit	Genl Child Care Ctr-Based
RESOURCE CODE	6690	7010	7810	7905	6055-F12	6050-F12	6060 - F12
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	DR005	TG001		FG008	FG040	FG041	FG036/037
AWARD							
1. a. Prior Year Carryover		26,585.00					
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	26,585.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	590,650.00		5,000.00	325,000.00	753,900.00	237,659.00	338,057.99
b. Other Adjustments						17,416.80	
c. Adj Curr Yr Award (sum lines 2a & 2b)	590,650.00	0.00	5,000.00	325,000.00	753,900.00	255,075.80	338,057.99
3. Required Matching Funds/Other					75,066.65		12,131.50
4. Total Available Award (sum lines 1c, 2c, & 3)	590,650.00	26,585.00	5,000.00	325,000.00	828,966.65	255,075.80	350,189.49
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	236,260.00	26,585.00	0.00	233,017.97	744,733.00	234,792.00	269,912.91
7. Contributed Matching Funds					75,066.65	17,416.80	12,131.50
8. Total Available (sum lines 5, 6, & 7)	236,260.00	26,585.00	0.00	233,017.97	819,799.65	252,208.80	282,044.41
EXPENDITURES							
9. Donor-Authorized Expenditures	129,308.61	22,197.25	5,000.00	325,000.00	828,966.65	255,075.80	350,189.49
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	129,308.61	22,197.25	5,000.00	325,000.00	828,966.65	255,075.80	350,189.49
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)	106,951.39	4,387.75	(5,000.00)	(91,982.03)	(9,167.00)	(2,867.00)	(68,145.08)
a. Deferred Revenue	106,951.39			0.00			
b. Accounts Payable		4,387.75					
c. Accounts Receivable			5,000.00	91,982.03	9,167.00	2,867.00	68,145.08
14. Unused Grant Award Calculation (line 4 minus line 9)	461,341.39	4,387.75	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)	129,308.61	22,197.25	5,000.00	325,000.00	753,900.00	237,659.00	338,057.99

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

STATE PROGRAM NAME	PreK Fam Lit Pgrm Support	TOTAL
RESOURCE CODE	6052-F12	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	FG042	
AWARD		
1. a. Prior Year Carryover		97,968.53
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	97,968.53
2. a. Current Year Award	7,500.00	4,928,614.99
b. Other Adjustments		17,416.80
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,500.00	4,946,031.79
3. Required Matching Funds/Other		87,198.15
4. Total Available Award (sum lines 1c, 2c, & 3)	7,500.00	5,131,198.47
REVENUES		
5. Revenue Deferred from Prior Year		27,031.25
6. Cash Received in Current Year	1,875.00	4,156,787.50
7. Contributed Matching Funds		104,614.95
8. Total Available (sum lines 5, 6, & 7)	1,875.00	4,288,433.70
EXPENDITURES		
9. Donor-Authorized Expenditures	7,500.00	4,661,830.49
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	7,500.00	4,661,830.49
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)	(5,625.00)	(373,396.79)
a. Deferred Revenue		110,590.23
b. Accounts Payable		4,387.75
c. Accounts Receivable	5,625.00	488,374.77
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	469,367.98
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,500.00	4,557,215.54

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

LOCAL PROGRAM NAME	First 5	WorkForce Inv	Azusa Pacific Intern	Ed Tech Voucher - Site Yr 3 of 6	Ed Tech Voucher - District Yr 2 of 6	TOTAL
RESOURCE CODE	9007	9015	9026	9030	9031	
REVENUE OBJECT	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	FG009	FG043	DR006	FG006	FG022	
AWARD						
1. a. Prior Year Carryover			13,877.29	625,197.03	44,679.41	683,753.73
b. Restr Bal Transfers (Obj 8997)						0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	13,877.29	625,197.03	44,679.41	683,753.73
2. a. Current Year Award	341,250.00	19,000.00	4,800.00			365,050.00
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	341,250.00	19,000.00	4,800.00	0.00	0.00	365,050.00
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	341,250.00	19,000.00	18,677.29	625,197.03	44,679.41	1,048,803.73
REVENUES						
5. Revenue Deferred from Prior Year			13,877.29			13,877.29
6. Cash Received in Current Year	255,936.97	11,052.00	3,200.00	220,378.65		490,567.62
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	255,936.97	11,052.00	17,077.29	220,378.65	0.00	504,444.91
EXPENDITURES						
9. Donor-Authorized Expenditures	341,250.00	18,999.99	4,265.04	236,760.06	29,097.66	630,372.75
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	341,250.00	18,999.99	4,265.04	236,760.06	29,097.66	630,372.75
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)	(85,313.03)	(7,947.99)	12,812.25	(16,381.41)	(29,097.66)	(125,927.84)
a. Deferred Revenue			12,812.25			12,812.25
b. Accounts Payable						0.00
c. Accounts Receivable	85,313.03	7,947.99		16,381.41	29,097.66	138,740.09
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.01	14,412.25	388,436.97	15,581.75	418,430.98
15. If Carryover is allowed, enter line 14 amount here			13,612.25	388,436.97	15,581.75	417,630.97
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	341,250.00	18,999.99	4,265.04	236,760.06	29,097.66	630,372.75

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

FEDERAL PROGRAM NAME	ARRA SFSF	ARRA SFSF	LEA Medi-Cal	PreSchl Child Nutrition	TOTAL
FEDERAL CATALOG NUMBER	84.394	84.394	93.778		
RESOURCE CODE	3200	3200 - F09	5640	5320 - F12	
REVENUE OBJECT	8290	8290	8290	8220	
LOCAL DESCRIPTION (if any)	Z422010		FG004 & 007	FG001	
AWARD					
1. Prior Year Restricted Ending Balance	7,523,381.00	50,629.00	350,609.12		7,924,619.12
2. a. Current Year Award	1,325,800.00		1,268,723.59	174,250.92	2,768,774.51
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,325,800.00	0.00	1,268,723.59	174,250.92	2,768,774.51
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	8,849,181.00	50,629.00	1,619,332.71	174,250.92	10,693,393.63
REVENUES					
5. Cash Received in Current Year			1,178,977.14	146,646.35	1,325,623.49
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,325,800.00	0.00	89,746.45	27,604.57	1,443,151.02
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,325,800.00	0.00	89,746.45	27,604.57	1,443,151.02
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	1,325,800.00	0.00	1,268,723.59	174,250.92	2,768,774.51
EXPENDITURES					
10. Donor-Authorized Expenditures	2,878,631.85	14,725.65	580,627.40	174,250.92	3,648,235.82
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	2,878,631.85	14,725.65	580,627.40	174,250.92	3,648,235.82
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	5,970,549.15	35,903.35	1,038,705.31	0.00	7,045,157.81

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

STATE PROGRAM NAME	ELAP 08/09 PY 1	ELAP 09/10 PY 2	Prop 20 Restricted Lottery	AB602 Special Ed	AB602 Special Ed	EIA-SCE	EIA-LEP
RESOURCE CODE	6286	6286	6300	6500 - F06	6500-F06	7090	7091
REVENUE OBJECT	8590	8590	8560	8590	8791	8311	8311
LOCAL DESCRIPTION (if any)			Z132010	SV062010	SV01-04, 0162010		
AWARD							
1. a. Prior Year Restricted Ending Balance	107,651.33		35,932.63		0.00	1,331,336.31	224,339.45
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	107,651.33	0.00	35,932.63	0.00	0.00	1,331,336.31	224,339.45
2. a. Current Year Award		144,064.00	391,148.70	112,095.00	8,865,027.75	2,021,174.11	131,627.57
b. Other Adjustments				(2,802.00)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	144,064.00	391,148.70	109,293.00	8,865,027.75	2,021,174.11	131,627.57
3. Required Matching Funds/Other					9,458,628.19	224,339.45	(224,339.45)
4. Total Available Award (sum lines 1c, 2c, & 3)	107,651.33	144,064.00	427,081.33	109,293.00	18,323,655.94	3,576,849.87	131,627.57
REVENUES							
5. Cash Received in Current Year		144,064.00	33,119.70	98,084.00	6,650,203.75	2,021,174.11	131,627.57
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	358,029.00	11,209.00	2,214,824.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	358,029.00	11,209.00	2,214,824.00	0.00	0.00
8. Contributed Matching Funds					9,460,161.92	224,339.45	(224,339.45)
9. Total Available (sum lines 5, 7c, & 8)	0.00	144,064.00	391,148.70	109,293.00	18,325,189.67	2,245,513.56	(92,711.88)
EXPENDITURES							
10. Donor-Authorized Expenditures	60,779.38	64,237.20	221,228.77	109,293.00	18,323,655.94	2,218,568.33	131,627.57
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	60,779.38	64,237.20	221,228.77	109,293.00	18,323,655.94	2,218,568.33	131,627.57
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	46,871.95	79,826.80	205,852.56	0.00	0.00	1,358,281.54	0.00

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

STATE PROGRAM NAME	HTS Transportation	SH/OH Transportation	Routine Maintenance	Prop 20 Restricted Lottery	AB602 Special Ed	AB602 Special Ed	PS Child Nutrition (State Reimb)
RESOURCE CODE	7230	7240	8150	6300-F09	6500-F09	6500-F09	5320 - F12
REVENUE OBJECT	8311/86xx	8311/86xx	8984	8560	8590	8791	8520
LOCAL DESCRIPTION (if any)				Z132010	SV062010	SV01-032010	FG020
AWARD							
1. a. Prior Year Restricted Ending Balance	281,813.56	5,009.87					
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	281,813.56	5,009.87	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	1,009,453.00	491,573.00		4,044.14	1,274.00	120,579.00	12,822.48
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,009,453.00	491,573.00	0.00	4,044.14	1,274.00	120,579.00	12,822.48
3. Required Matching Funds/Other	4,702,159.65	3,253,632.32	3,705,173.60				
4. Total Available Award (sum lines 1c, 2c, & 3)	5,993,426.21	3,750,215.19	3,705,173.60	4,044.14	1,274.00	120,579.00	12,822.48
REVENUES							
5. Cash Received in Current Year	1,009,453.00	491,573.00		1,398.14	1,189.00	92,840.00	10,799.75
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	2,646.00	85.00	27,739.00	2,022.73
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	2,646.00	85.00	27,739.00	2,022.73
8. Contributed Matching Funds	4,702,159.65	3,253,632.32	3,075,173.60				
9. Total Available (sum lines 5, 7c, & 8)	5,711,612.65	3,745,205.32	3,075,173.60	4,044.14	1,274.00	120,579.00	12,822.48
EXPENDITURES							
10. Donor-Authorized Expenditures	5,702,406.72	3,745,205.32	3,705,173.60	285.36	1,274.00	120,579.00	12,822.48
11. Non Donor-Authorized Expenditures				0.00			
12. Total Expenditures (line 10 plus line 11)	5,702,406.72	3,745,205.32	3,705,173.60	285.36	1,274.00	120,579.00	12,822.48
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	291,019.49	5,009.87	0.00	3,758.78	0.00	0.00	0.00

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

STATE PROGRAM NAME	Child Dvlp Ctr- Based Reserve Acct	TOTAL
RESOURCE CODE	6130 - F12	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. a. Prior Year Restricted Ending Balance	95,837.39	2,081,920.54
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	95,837.39	2,081,920.54
2. a. Current Year Award		13,304,882.75
b. Other Adjustments	1,862.92	(939.08)
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,862.92	13,303,943.67
3. Required Matching Funds/Other	(92,483.45)	21,027,110.31
4. Total Available Award (sum lines 1c, 2c, & 3)	5,216.86	36,412,974.52
REVENUES		
5. Cash Received in Current Year	1,862.92	10,687,388.94
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	2,616,554.73
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	2,616,554.73
8. Contributed Matching Funds		20,491,127.49
9. Total Available (sum lines 5, 7c, & 8)	1,862.92	33,795,071.16
EXPENDITURES		
10. Donor-Authorized Expenditures		34,417,136.67
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	34,417,136.67
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	5,216.86	1,995,837.85

2009-10 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)	R015 & R026	
AWARD		
1. a. Prior Year Restricted Ending Balance	2,896,709.47	2,896,709.47
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	2,896,709.47	2,896,709.47
2. a. Current Year Award	2,462,417.77	2,462,417.77
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,462,417.77	2,462,417.77
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	5,359,127.24	5,359,127.24
REVENUES		
5. Cash Received in Current Year	1,397,819.27	1,397,819.27
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,064,598.50	1,064,598.50
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,064,598.50	1,064,598.50
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	2,462,417.77	2,462,417.77
EXPENDITURES		
10. Donor-Authorized Expenditures	3,823,359.26	3,823,359.26
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	3,823,359.26	3,823,359.26
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	1,535,767.98	1,535,767.98

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	0.00
2	Classified Salaries	2000-2999	0.00
3	Employee Benefits	3000-3999	0.00
4	Books and Supplies	4000-4999	0.00
5	Services and Other Operating Expenditures	5000-5999	0.00
6	Equipment & Replacement	6400, 6500	0.00
7	Total Program Costs (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 6)		0.00

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	153,105,000.00		153,105,000.00	0.00	3,230,000.00	149,875,000.00	3,485,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	58,858,005.00		58,858,005.00		1,370,655.00	57,487,350.00	1,240,665.00
Capital Leases Payable	5,050,666.00	(252,691.00)	4,797,975.00	883,630.00	964,499.00	4,717,106.00	1,020,428.00
Lease Revenue Bonds Payable	4,535,000.00		4,535,000.00		180,000.00	4,355,000.00	185,000.00
Other General Long-Term Debt	6,837,265.09	(837,375.00)	5,999,890.09	3,812,288.00	1,406,318.00	8,405,860.09	2,264,233.00
Net OPEB Obligation	7,583,186.00	194,039.00	7,777,225.00			7,777,225.00	
Compensated Absences Payable	955,364.89	0.00	955,364.89		66,887.89	888,477.00	
Governmental activities long-term liabilities	236,924,486.98	(896,027.00)	236,028,459.98	4,695,918.00	7,218,359.89	233,506,018.09	8,195,326.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2008-09 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2008-09 Actual			2009-10 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	142,090,561.45		142,090,561.45			131,676,772.62
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	23,020.55		23,020.55			21,201.15
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2008-09			Adjustments to 2009-10		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2009-10 data should tie to Principal Apportionment Attendance Software reports)	2009-10 P2 Report			2010-11 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	21,010.22		21,010.22	20,334.24		20,334.24
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	190.93		190.93	414.20		414.20
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			21,201.15			20,748.44
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)			21,201.15			20,748.44
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2009-10 Actual			2010-11 Budget		
1. Homeowners' Exemption (Object 8021)	400,303.24		400,303.24	400,000.00		400,000.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,457.05		1,457.05	0.00		0.00
4. Secured Roll Taxes (Object 8041)	15,318,481.50		15,318,481.50	21,436,969.00		21,436,969.00
5. Unsecured Roll Taxes (Object 8042)	1,293,791.77		1,293,791.77	1,325,000.00		1,325,000.00
6. Prior Years' Taxes (Object 8043)	5,153,540.01		5,153,540.01	5,075,000.00		5,075,000.00
7. Supplemental Taxes (Object 8044)	188,807.14		188,807.14	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(3,903,001.97)		(3,903,001.97)	(4,350,000.00)		(4,350,000.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	10,207,216.76		10,207,216.76	2,565,000.00		2,565,000.00
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	58,692.00		58,692.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	28,660,595.50	0.00	28,660,595.50	26,510,661.00	0.00	26,510,661.00
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)	28,660,595.50	0.00	28,660,595.50	26,510,661.00	0.00	26,510,661.00

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			3,579,707.00			3,579,707.00
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)			3,579,707.00			3,579,707.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	82,522,481.00		82,522,481.00	81,505,540.00		81,505,540.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(28,518.76)		(28,518.76)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		1,226,039.00	1,226,039.00		1,188,761.00	1,188,761.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		64,912.00	64,912.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		177,052.00	177,052.00		180,622.00	180,622.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		17,768.00	17,768.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	878,521.00		878,521.00	1,730,776.00		1,730,776.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		117,529.00	117,529.00		127,573.00	127,573.00
34. Class Size Reduction, Grades K-3 (Object 8434)	5,043,268.00		5,043,268.00	4,381,996.00		4,381,996.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	88,415,751.24	1,603,300.00	90,019,051.24	87,618,312.00	1,496,956.00	89,115,268.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	380,952.00		380,952.00	370,116.00		370,116.00
38. TOTAL STATE AID (Lines C36 plus C37)	88,796,703.24	1,603,300.00	90,400,003.24	87,988,428.00	1,496,956.00	89,485,384.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	178,643,328.24		178,643,328.24	167,113,007.00		167,113,007.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	312,749.15		312,749.15	274,200.00		274,200.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT		2009-10 Actual		2010-11 Budget		
1. Revised Prior Year Program Limit (Lines A1 plus A6)		142,090,561.45			131,676,772.62	
2. Inflation Adjustment		1,0062			0.9746	
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)		0.9210			0.9786	
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)		131,676,772.62			125,585,873.89	
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)		28,660,595.50			26,510,661.00	
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)		2,544,138.00			2,489,812.80	
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)		90,400,003.24			89,485,384.00	
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)		90,400,003.24			89,485,384.00	
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])		208,803.79			190,639.79	
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)		28,869,399.29			26,701,300.79	
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)		90,400,003.24			89,485,384.00	
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)		28,869,399.29				
b. State Subventions (Line D8)		90,400,003.24				
c. Less: Excluded Appropriations (Line C23)		3,579,707.00				
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)		115,689,695.53				

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)	<u>6,974,791.19</u>
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	<u>2,002,023.61</u>
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	<u>73,241.00</u>
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	<u>0.00</u>
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)	<u>707,154.75</u>
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)	<u>0.00</u>
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	<u>0.00</u>
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	<u>105,389.00</u>
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	<u>9,651,821.55</u>
9. Carry-Forward Adjustment (Part IV, Line F)	<u>(1,168,692.14)</u>
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	<u>8,483,129.41</u>

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	<u>105,407,677.43</u>
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	<u>21,284,271.47</u>
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	<u>18,077,278.93</u>
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	<u>1,675,286.43</u>
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	<u>85,709.13</u>
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	<u>0.00</u>
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	<u>1,028,811.76</u>
8. External Financial Audit - Other (Function 7191, objects 5000-5999)	<u>0.00</u>
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)	<u>86,539.09</u>
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)	<u>29,505.07</u>
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)	<u>14,868,941.09</u>
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)	<u>38,000.00</u>
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	<u>0.00</u>
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	<u>105,389.00</u>
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	<u>508,158.10</u>
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	<u>1,549,585.53</u>
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	<u>7,591,946.00</u>
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	<u>0.00</u>
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	<u>172,337,099.03</u>

**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) 5.60%

**D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)**

(Line A10 divided by Line B18) 4.92%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>9,651,821.55</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>5,706,614.11</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.59%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.59%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.59%) times Part III, Line B18); zero if positive	<u>(1,168,692.14)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,168,692.14)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.92%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-584,346.07) is applied to the current year calculation and the remainder (\$-584,346.07) is deferred to one or more future years:	<u>5.26%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-389,564.05) is applied to the current year calculation and the remainder (\$-779,128.09) is deferred to one or more future years:	<u>5.37%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(1,168,692.14)</u>

Approved indirect cost rate: 9.59%
Highest rate used in any program: 9.59%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,569,808.60	246,444.64	9.59%
01	3011	2,430,919.64	233,175.73	9.59%
01	3030	1,902,506.45	66,587.72	3.50%
01	3185	156,206.55	14,980.21	9.59%
01	3200	1,722,560.11	165,192.90	9.59%
01	3310	3,911,813.11	375,142.89	9.59%
01	3311	9,950.73	954.27	9.59%
01	3313	1,206,739.76	115,726.36	9.59%
01	3315	78,625.79	7,540.21	9.59%
01	3319	82,000.73	7,863.87	9.59%
01	3320	179,874.99	17,250.01	9.59%
01	3324	103,783.31	9,952.82	9.59%
01	3345	729.08	69.92	9.59%
01	3550	117,051.31	5,852.57	5.00%
01	3710	127,905.82	2,558.12	2.00%
01	4035	860,602.43	82,531.77	9.59%
01	4045	5,186.93	497.43	9.59%
01	4110	11,234.81	1,077.42	9.59%
01	4124	130,448.12	6,522.42	5.00%
01	4201	32,464.32	3,113.33	9.59%
01	4203	452,922.30	9,282.22	2.05%
01	4510	13,159.05	657.95	5.00%
01	4810	58,287.08	1,603.50	2.75%
01	5210	961,816.15	62,222.10	6.47%
01	5630	8,458.72	161.28	1.91%
01	5640	529,817.87	50,809.53	9.59%
01	6010	2,450,725.71	122,536.29	5.00%
01	6286	113,378.44	10,873.04	9.59%
01	6520	64,861.76	6,220.24	9.59%
01	6530	16,302.58	1,563.42	9.59%
01	6535	7,882.11	755.89	9.59%
01	6660	21,345.39	2,047.02	9.59%
01	6690	117,993.07	11,315.54	9.59%
01	7090	2,146,199.88	68,452.31	3.19%
01	7230	5,001,449.47	383,821.12	7.67%
01	7240	3,180,338.79	277,467.65	8.72%
01	7810	309,099.20	20,900.80	6.76%
01	8150	2,891,256.30	276,220.00	9.55%
01	9010	584,509.57	23,213.34	3.97%
09	3200	5,744.59	550.91	9.59%
12	5810	1,635.19	130.81	8.00%
12	6050	236,181.30	18,894.50	8.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
12	6052	6,944.44	555.56	8.00%
12	6055	767,561.71	61,404.94	8.00%
13	5310	7,591,946.00	343,156.00	4.52%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	2,865,029.85		35,932.63	2,900,962.48
2. State Lottery Revenue	8560	2,482,320.15		395,192.84	2,877,512.99
3. Other Local Revenue	8600-8799	359.00		0.00	359.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(1,948,850.75)	1,948,850.75		0.00
6. Total Available (Sum Lines A1 through A5)		3,398,858.25	1,948,850.75	431,125.47	5,778,834.47
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	5,939.81	1,606,588.19		1,612,528.00
2. Classified Salaries:	2000-2999	627.27			627.27
3. Employee Benefits	3000-3999	740.55	342,262.56		343,003.11
4. Books and Supplies	4000-4999	218,689.44		221,514.13	440,203.57
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	193,140.26			193,140.26
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	5,921.27			5,921.27
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs:	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses: (Sum Lines B1 through B11)		425,058.60	1,948,850.75	221,514.13	2,595,423.48
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	2,973,799.65	0.00	209,611.34	3,183,410.99
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2009-10 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	181,424,996.31
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	21,947,386.58
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	85,698.50
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	538,290.28
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	4,855,651.83
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,383,951.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	831,405.94
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	637,626.28
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)				8,332,623.83
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)				151,144,985.90
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				151,144,985.90

Section II - Expenditures Per ADA		2009-10 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		20,999.13
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of ABX3 4)		
C. Total ADA before adjustments (Lines A plus B)		20,999.13
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		20,999.13
F. Expenditures per ADA (Line I.G divided by Line II.E)		\$7,197.68
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F). (Note: If the prior year MOE was not met, or the prior year calculations included supplemental instructional hours ADA, in its final determination CDE will adjust the prior year base expenditure or prior year expenditure per ADA amounts.)	165,521,297.63	7,086.00
1. Adjustments to base expenditure or expenditure per ADA amounts (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	165,521,297.63	7,086.00
B. Required effort (Line A.2 times 90%)	148,969,167.87	6,377.40
C. Current year expenditures (Line I.G and Line II.F)	151,144,985.90	7,197.68
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2011-12 may be reduced by the lower of the two percentages)	0.00%	0.00%

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)				
SFSF Expenditures (Resource 3200)	Funds 01, 09, and 62			2009-10 Expenditures
	Goals	Functions	Objects	
A. SFSF Expenditures available to apply to deficiency:				
1. All Resource 3200 Expenditures	All	All	1000-7999	2,893,357.50
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	14,080.77
c. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	2.69
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				14,083.46
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				2,879,274.04

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)		
Aggregate Expenditures/ Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	151,144,985.90	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,197.68
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2011-12 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Unaudited Actuals
2009-10
General Fund
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	637,557.56	170,283.42	807,840.98	48,730.90		856,571.88
1110	Regular Education, K-12	99,081,586.96	17,396,258.39	116,477,845.35	7,026,222.45		123,504,067.80
3100	Alternative Schools	307.18	0.00	307.18	18.53		325.71
3200	Continuation Schools	3,472,693.05	345,996.22	3,818,689.27	230,352.48		4,049,041.75
3300	Independent Study Centers	2,840,644.13	351,082.12	3,191,726.25	192,532.57		3,384,258.82
3400	Opportunity Schools	14,784.61	0.00	14,784.61	891.84		15,676.45
3550	Community Day Schools	98,854.86	0.00	98,854.86	5,963.16		104,818.02
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	145,851.42	598.35	146,449.77	8,834.20		155,283.97
4110	Regular Education, Adult	10,441.62	0.00	10,441.62	629.86		11,071.48
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	1,745,336.35	7,180.09	1,752,516.44	105,715.99		1,858,232.43
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	29,194,044.58	1,837,834.55	31,031,879.13	1,871,917.23		32,903,796.36
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	1,827,492.49	3,719,189.35	5,546,681.84	334,589.13		5,881,270.97
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	85,709.13	0.00	85,709.13	5,170.18		90,879.31
8500	Child Care and Development Services	0.00	189,415.65	189,415.65	11,426.01		200,841.66
Other Costs							
----	Food Services					45,093.91	45,093.91
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					131,160.50	131,160.50
----	Other Outgo					6,124,589.05	6,124,589.05
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		481,869.44	481,869.44	611,159.90		1,093,029.34
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)				(445,153.79)		(445,153.79)
----	Total General Fund Expenditures	139,155,303.94	24,499,707.58	163,655,011.52	10,009,000.64	6,300,843.46	179,964,855.62

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	405,329.28	49,029.38	72,076.37	78,814.62	20,271.74	0.00	0.00			12,036.17	0.00	637,557.56
1110	Regular Education, K-12	77,925,597.98	2,561,023.50	1,350,116.39	11,133,017.66	5,203,687.92	0.00	901,632.51			6,511.00	0.00	99,081,586.96
3100	Alternative Schools	0.00	51.19	0.00	0.00	255.99	0.00	0.00			0.00	0.00	307.18
3200	Continuation Schools	2,859,205.01	0.00	27,913.07	458,771.61	121,214.95	0.00	0.00			5,588.41	0.00	3,472,693.05
3300	Independent Study Centers	2,214,003.38	0.00	44,087.95	501,168.72	79,362.39	0.00	0.00			2,021.69	0.00	2,840,644.13
3400	Opportunity Schools	14,784.61	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	14,784.61
3550	Community Day Schools	88,219.66	0.00	0.00	10,280.84	354.36	0.00	0.00			0.00	0.00	98,854.86
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	137,792.82	468.72	589.62	1,237.45	4,140.13	0.00	0.00			1,622.68	0.00	145,851.42
4110	Regular Education, Adult	8,341.62	0.00	0.00	2,100.00	0.00	0.00	0.00			0.00	0.00	10,441.62
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	1,204,003.86	376,998.02	12,962.05	23,239.33	127,098.61	1,034.48	0.00			0.00	0.00	1,745,336.35
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	20,924,934.15	956,168.28	0.00	16,503.87	3,984,306.98	3,241,269.84	0.00			32,861.46	38,000.00	29,194,044.58
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	579,593.47	153,459.78	106,219.56	152,111.27	20,122.44	1,015.00	773,653.92	0.00	0.00	41,317.05	0.00	1,827,492.49
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		85,709.13	0.00	0.00	0.00	85,709.13
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		106,361,805.84	4,097,198.87	1,613,965.01	12,377,245.37	9,560,815.51	3,243,319.32	1,675,286.43	85,709.13	0.00	101,958.46	38,000.00	139,155,303.94

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	14,210.60	156,072.82	0.00	170,283.42
1110	Regular Education, K-12	2,446,017.39	13,823,795.55	1,126,445.45	17,396,258.39
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	62,227.45	283,768.77	0.00	345,996.22
3300	Independent Study Centers	67,313.35	283,768.77	0.00	351,082.12
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	598.35	0.00	0.00	598.35
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	7,180.09	0.00	0.00	7,180.09
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	408,367.63	1,135,075.07	294,391.85	1,837,834.55
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	20,194.00	0.00	3,698,995.35	3,719,189.35
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	189,415.65	0.00	189,415.65
Other Funds					
--	Adult Education (Fund 11)		42,565.32		42,565.32
--	Child Development (Fund 12)	33,656.67	156,072.82	0.00	189,729.49
--	Cafeteria (Funds 13 and 61)		249,574.63		249,574.63
Total Allocated Support Costs		3,059,765.53	16,320,109.40	5,119,832.65	24,499,707.58

Unaudited Actuals
2009-10
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)	1,028,811.76
2	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	73,241.00
3	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,069,463.08
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	2,282,638.58
5	Total Central Administration Costs in General Fund	10,454,154.42
B. Direct Charged and Allocated Costs in General Fund		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	139,155,303.94
2	Total Allocated Costs (from Form PCR, Column 2, Total)	24,499,707.58
3	Total Direct Charged and Allocated Costs in General Fund	163,655,011.52
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	508,158.10
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,549,585.53
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,591,946.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	9,649,689.63
D. Total Direct Charged and Allocated Costs (B3 + C5)		173,304,701.15
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.03%

Unaudited Actuals
2009-10
General Fund
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	45,093.91				45,093.91
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			131,160.50		131,160.50
Other Outgo (Objects 1000-7999)				6,124,589.05	6,124,589.05
Total Other Costs	45,093.91	0.00	131,160.50	6,124,589.05	6,300,843.46

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)	281,640.01	2,121,771.63	550,845.66	105,508.22	16,320,109.40	0.00	5,119,832.64
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	4.75	4.75	4.75	4.75	11.00		
1110 Regular Education, K-12	817.60	817.60	817.60	817.60	974.30		1,917.00
3100 Alternative Schools							
3200 Continuation Schools	20.80	20.80	20.80	20.80	20.00		
3300 Independent Study Centers	22.50	22.50	22.50	22.50	20.00		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education	0.20	0.20	0.20	0.20			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual	2.40	2.40	2.40	2.40			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	136.50	136.50	136.50	136.50	80.00		501.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	6.75	6.75	6.75	6.75			6,295.00
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services					13.35		
Other Funds Description							
-- Adult Education (Fund 11)					3.00		
-- Child Development (Fund 12)	11.25	11.25	11.25	11.25	11.00		
-- Cafeteria (Funds 13 & 61)					17.59		
C. Total Allocation Factors	1,022.75	1,022.75	1,022.75	1,022.75	1,150.24	0.00	8,713.00

Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,121.80	6,383.80
2. Inflation Increase	0041	262.00	(25.00)
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,383.80	6,358.80
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,383.80	6,358.80
b. Revenue Limit ADA	0033	21,524.46	20,754.36
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	137,407,847.75	131,972,824.37
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	3,105,108.00	2,894,101.00
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	176,718.00	164,233.00
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	140,689,673.75	135,031,158.37
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.81645	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	114,866,084.13	110,246,189.25
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	322,348.00	787,384.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	731,937.00	535,326.00
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)	- - -	(409,589.00)	252,058.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	114,456,495.13	110,498,247.25

Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	26,086,280.00	23,886,969.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	111,898.00	65,000.00
28. Less: Charter Schools In-lieu Taxes	0595	209,926.00	410,332.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	25,988,252.00	23,541,637.00
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	88,468,243.13	86,956,610.25
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	380,952.00	370,116.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---	(5,564,810.00)	(5,080,954.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(5,945,762.00)	(5,451,070.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	82,522,481.13	81,505,540.25
43. Less: Revenue Limit State Apportionment Receipts	---	65,112,139.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	17,410,342.13	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	355,611.00	355,309.00
46. California High School Exit Exam	9002	613,055.00	611,156.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	259,083.00	259,284.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	181,239.00	180,622.00

Description	Direct Costs		Indirect Costs		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Interfund Transfers Out 5750	Transfers In 7350	Interfund Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(25,117.98)	0.00	(445,153.79)				
Other Sources/Uses Detail					141,257.89	1,262,098.00		
Fund Reconciliation							963,758.81	242,271.06
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	71,935.86	0.00	550.91	0.00				
Other Sources/Uses Detail					0.00	121,853.00		
Fund Reconciliation							15,880.06	121,900.46
11 ADULT EDUCATION FUND								
Expenditure Detail	297.34	0.00	20,461.07	0.00				
Other Sources/Uses Detail					546,012.00	0.00		
Fund Reconciliation							198,377.69	547.99
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	207,677.02	0.00	80,985.81	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							24,117.44	207,759.05
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(266,984.00)	343,156.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	808,251.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					716,086.00	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 OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	1,580.42	0.00						
Other Sources/Uses Detail					3,456.00	0.00		
Fund Reconciliation							497,819.00	251.82
25 CAPITAL FACILITIES FUND								
Expenditure Detail	10,226.34	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							200,251.82	12,575.12
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	3,456.00		
Fund Reconciliation							0.00	497,819.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	19,404.89		
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

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	385.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							4,505.30	13,334.53
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	292,101.98	(292,101.98)	445,153.79	(445,153.79)	1,406,811.89	1,406,811.89	1,904,710.12	1,904,710.03

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	58.0	55.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	2,272.0	146.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	355.0	146.0
C. ENTER total number of miles driven to/from school	021/022	707,771.0	201,084.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230 and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		4,942,333.86	2,750,291.83
B. Books & Supplies (Objects 4200, 4300, and 4400)		1,558,790.55	56,005.11
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils			
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)	003/004	27,939.15	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		179,592.64	35,618.94
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(1,809,457.13)	294,471.84
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		87,351.47	39,632.46
7. Communications (Object 5900)		11,205.02	4,318.61
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)		196,531.13	242,346.41
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)		2,518.63	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	5,196,805.32	3,422,685.20
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	5,196,805.32	3,422,685.20
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)		4,617,512.63	3,203,451.05
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	579,292.69	219,234.15
K. Indirect Costs (Approved indirect cost rate of 9.59% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		479,526.29	304,994.49
L. Net Pupil Transportation Expense (Lines J and K)	100/101	1,058,818.98	524,228.64

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		1,058,818.98	524,228.64
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils:			
1. ENTER payments by your LEA, included in Schedule II Line C1		0.00	26,725.82
2. ENTER payments by another LEA, included in Schedule II, Line C1		980.00	35.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	0.00
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		980.00	26,760.82
G. Bus Operating Expense (Line A minus Line F)	110/111	1,057,838.98	497,467.82
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	1.495	2.474
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	465.598	3,407.314
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	980.00	26,760.82
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	1,058,818.98	524,228.64
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	165,440.47	
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

Phone Number/Ext: 951-765-5100 ext 5800

E-mail Address: mfogerty@hemetusd.k12.ca.us

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Unaudited Actuals
2009-10 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 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

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

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

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

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

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

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

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

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

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

EXCESS-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

FUND	RESOURCE	OBJECT	VALUE
51	0000	8614	-15,679.97

Explanation: S07-S12 negative adjustments to supplemental taxes exceeded normal supplemental tax collections for GO Bonds creating a net negative revenue amount.

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

DAY-NO-ADA - (W) - Community Day Schools general ledger data exist with no supporting ADA. Because Community Day Schools Annual ADA has not been reported in Form A, Line 1g or 4e, general ledger data for Community Day Schools (Resource 2430) should not be reported. EXCEPTION

Explanation: Transactions in res 2430 for community day relate to prior year revenue adjustments posted for a program that the district discontinued on June 30, 2009.

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

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

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

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

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

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

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

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

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

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

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

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

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

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

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

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

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line

A1) in Form ICR should not be zero. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.