

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept 08, 2009

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2008-09 Unaudited Actuals	2009-10 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness	S	
53A	Analysis of Restricted Levies		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Categoricals - Federal/State/Local Grant Awards, Revenues and Expenditures	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
CORR	Education of Adults in County Correctional Facilities		
DAY	Community Day Schools		
DEBT	Schedule of Long-Term Liabilities	GS	
GANN	Appropriations Limit Calculations	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2008-09 Unaudited Actuals	2009-10 Budget
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations	S	S
SEAS	SEA Form Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
TRAN	Annual Report of Pupil Transportation	GS	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	69,627,587.02	1,942,664.00	71,570,251.02	64,411,241.00	1,829,458.00	66,240,699.00	-7.4%
2) Federal Revenue		8100-8299	188,965.45	11,034,310.83	11,223,276.28	198,254.00	7,797,818.00	7,996,072.00	-28.8%
3) Other State Revenue		8300-8599	6,252,030.65	11,513,807.25	17,765,837.90	9,942,075.00	4,776,556.00	14,718,631.00	-17.2%
4) Other Local Revenue		8600-8799	2,178,804.28	7,884,328.92	10,063,133.20	1,163,751.00	7,178,026.00	8,341,777.00	-17.1%
5) TOTAL, REVENUES			78,247,387.40	32,375,111.00	110,622,498.40	75,715,321.00	21,581,858.00	97,297,179.00	-12.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	42,552,897.80	12,426,024.74	54,978,922.54	39,732,280.00	13,102,969.00	52,835,249.00	-3.9%
2) Classified Salaries		2000-2999	8,300,667.85	8,861,107.27	17,161,775.12	7,488,495.00	7,792,800.00	15,281,295.00	-11.0%
3) Employee Benefits		3000-3999	14,265,525.45	5,799,803.65	20,065,329.10	13,759,808.00	6,021,067.00	19,780,875.00	-1.4%
4) Books and Supplies		4000-4999	1,610,359.46	4,094,122.61	5,704,482.07	1,540,940.00	2,198,486.00	3,739,426.00	-34.4%
5) Services and Other Operating Expenditures		5000-5999	3,368,978.31	4,166,986.34	7,535,964.65	4,174,136.00	3,811,832.00	7,985,968.00	6.0%
6) Capital Outlay		6000-6999	39,401.69	11,637.00	51,038.69	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,162,158.40	685,678.03	1,847,836.43	995,643.00	518,000.00	1,513,643.00	-18.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(539,705.10)	428,596.56	(111,108.54)	(611,886.00)	431,976.00	(179,910.00)	61.9%
9) TOTAL, EXPENDITURES			70,760,283.86	36,473,956.20	107,234,240.06	67,079,416.00	33,877,130.00	100,956,546.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,487,103.54	(4,098,845.20)	3,388,258.34	8,635,905.00	(12,295,272.00)	(3,659,367.00)	-208.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	443,000.00	0.00	443,000.00	963,000.00	0.00	963,000.00	117.4%
b) Transfers Out		7600-7629	1,090,705.68	0.00	1,090,705.68	495,977.00	0.00	495,977.00	-54.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,943,779.76)	4,943,779.76	0.00	(8,914,029.00)	8,914,029.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,591,485.44)	4,943,779.76	(647,705.68)	(8,447,006.00)	8,914,029.00	467,023.00	-172.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,895,618.10	844,934.56	2,740,552.66	188,899.00	(3,381,243.00)	(3,192,344.00)	-216.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,755,924.28	5,088,842.37	13,844,766.65	10,651,542.38	5,933,776.93	16,585,319.31	19.8%
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)			8,755,924.28	5,088,842.37	13,844,766.65	10,651,542.38	5,933,776.93	16,585,319.31	19.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,755,924.28	5,088,842.37	13,844,766.65	10,651,542.38	5,933,776.93	16,585,319.31	19.8%
2) Ending Balance, June 30 (E + F1e)			10,661,542.38	5,933,776.93	16,595,319.31	10,840,441.38	2,552,533.93	13,392,975.31	-19.2%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	247,151.94	0.00	247,151.94	240,000.00	0.00	240,000.00	-2.9%
Prepaid Expenditures		9713	1,023,203.31	0.00	1,023,203.31	1,071,000.00	0.00	1,071,000.00	4.7%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	5,933,776.93	5,933,776.93	0.00	2,552,533.93	2,552,533.93	-57.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	1,808,230.98	0.00	1,808,230.98	1,370,280.10	0.00	1,370,280.10	-24.2%
Designated for the Unrealized Gains of investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	7,472,956.15	0.00	7,472,956.15	8,059,161.28	0.00	8,059,161.28	7.8%
Bob Fister Donation Fund 075	0000	9780	595.00		595.00				
Parks Jr. High School Grant 077	0000	9780	3,500.00		3,500.00				
FSD District Donations 078	0000	9780	70.00		70.00				
Hermosa PTA Grant 079	0000	9780	1,488.09		1,488.09				
Beckman Science Grant 095	0000	9780	62,203.08		62,203.08				
Friday Night Live Grant 107	0000	9780	3,446.29		3,446.29				
School Site Donations 116	0000	9780	218,465.36		218,465.36				
Pheips Grant 119	0000	9780	59,508.45		59,508.45				
Fine Arts Donations 416	0000	9780	95,264.50		95,264.50				
School Technology Donations 442	0000	9780	54,445.15		54,445.15				
LV Discretionary School Budget 102	0000	9780	5,000.00		5,000.00				
Arts & Music Block Grant 316	0000	9780	75,000.00		75,000.00				
PAR Fislser 306	0000	9780	1,760.00		1,760.00				
HPSG Maple 210	0000	9780	28,794.87		28,794.87				
API 367	0000	9780	8,417.49		8,417.49				
IB Program 092	0000	9780	597.15		597.15				
IMFRP 380	0000	9780	408,355.24		408,355.24				
Sch Libr Impr Block Grant 304	0000	9780	227,395.66		227,395.66				
Saturday School SSOAR 099	0000	9780	43,980.45		43,980.45				
2009/10 Rev Lmt to Fund QEIA	0000	9780	551,849.00		551,849.00				
2009/10 Rev Lmt Deficit \$253/ADA	0000	9780	3,320,028.00		3,320,028.00				
Categorical Year End Sweep/Tier III	0000	9780	2,302,792.37		2,302,792.37				
Bob Fister Donation Fund 075	0000	9780				595.00		595.00	
Parks Jr. HS Grant 077	0000	9780				3,500.00		3,500.00	
FSD District Donations 078	0000	9780				70.00		70.00	
Hermosa PTA Grant 079	0000	9780				1,488.09		1,488.09	
Beckman Science Grant 095	0000	9780				62,203.08		62,203.08	
Friday Night Live Grant 107	0000	9780				3,446.29		3,446.29	
School Site Donations 116	0000	9780				218,465.36		218,465.36	
Pheips Grant 119	0000	9780				59,508.45		59,508.45	
Fine Arts Donation 416	0000	9780				95,264.50		95,264.50	
School Tech Donations 442	0000	9780				54,445.15		54,445.15	
LV Discr Sch Budget 102	0000	9780				5,000.00		5,000.00	
PAR Fislser 306	0000	9780				1,760.00		1,760.00	
API 367	0000	9780				8,417.49		8,417.49	
IB Program 092	0000	9780				597.15		597.15	
IMFRP 380	0000	9780				408,355.24		408,355.24	
School Library Impr Blk Grant 304	0000	9780				227,395.66		227,395.66	
Saturday School SSOAR 099	0000	9780				43,980.45		43,980.45	
2009/10 Rev Lmt to Fund QEIA	0000	9780				551,849.00		551,849.00	
2009/10 Rev Lmt Deficit \$253/ADA	0000	9780				3,320,028.00		3,320,028.00	
Categorical Year End Sweep/Tier III	0000	9780				2,302,792.37		2,302,792.37	
Reserve for 10 FTE's	0000	9780				690,000.00		690,000.00	
c) Undesignated Amount			0.00	0.00	0.00				
d) Unappropriated Amount						0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,061,644.59	2,775,215.64	6,836,860.23				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	9,689,181.23	2,534,278.63	12,223,459.86				
4) Due from Grantor Government		9290	0.00	2,951,640.04	2,951,640.04				
5) Due from Other Funds		9310	173,055.75	59,192.73	232,248.48				
6) Stores		9320	247,151.94	0.00	247,151.94				
7) Prepaid Expenditures		9330	1,023,203.31	0.00	1,023,203.31				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			15,294,236.82	8,320,327.04	23,614,563.86				
H. LIABILITIES									
1) Accounts Payable		9500	4,453,906.72	1,652,394.53	6,106,301.25				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	171,976.34	48,691.98	220,668.32				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	16,811.38	685,463.61	702,274.99				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			4,642,694.44	2,386,550.12	7,029,244.56				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			10,651,542.38	5,933,776.92	16,585,319.30				

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	39,281,206.56	0.00	39,281,206.56	34,376,933.00	0.00	34,376,933.00	-12.5%
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	256.43	0.00	256.43	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	251,892.43	0.00	251,892.43	251,893.00	0.00	251,893.00	0.0%
Timber Yield Tax		8022	6.69	0.00	6.69	4.00	0.00	4.00	-40.2%
Other Subventions/In-Lieu Taxes		8029	361,368.58	0.00	361,368.58	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	27,386,490.67	0.00	27,386,490.67	26,829,325.00	0.00	26,829,325.00	-2.0%
Unsecured Roll Taxes		8042	1,156,514.83	0.00	1,156,514.83	1,160,540.00	0.00	1,160,540.00	0.3%
Prior Years' Taxes		8043	1,099,890.05	0.00	1,099,890.05	1,459,801.00	0.00	1,459,801.00	32.7%
Supplemental Taxes		8044	1,031,550.84	0.00	1,031,550.84	1,118,426.00	0.00	1,118,426.00	8.4%
Education Revenue Augmentation Fund (ERAF)		8045	433,267.58	0.00	433,267.58	466,811.00	0.00	466,811.00	7.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	104,421.75	0.00	104,421.75	104,422.00	0.00	104,422.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			71,106,866.41	0.00	71,106,866.41	65,768,155.00	0.00	65,768,155.00	-7.5%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,942,664.00)		(1,942,664.00)	(1,829,458.00)		(1,829,458.00)	-5.8%
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		1,942,664.00	1,942,664.00		1,829,458.00	1,829,458.00	-5.8%
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	463,384.61	0.00	463,384.61	472,544.00	0.00	472,544.00	2.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			69,627,587.02	1,942,664.00	71,570,251.02	64,411,241.00	1,829,458.00	66,240,699.00	-7.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,118,060.00	2,118,060.00	0.00	3,374,142.00	3,374,142.00	59.3%
Special Education Discretionary Grants		8182	0.00	259,925.99	259,925.99	0.00	427,949.00	427,949.00	64.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		8,345,360.78	8,345,360.78		3,765,104.00	3,765,104.00	-54.9%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		54,122.63	54,122.63		36,176.00	36,176.00	-33.2%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	188,965.45	256,841.43	445,806.88	198,254.00	194,447.00	392,701.00	-11.9%
TOTAL, FEDERAL REVENUE			188,965.45	11,034,310.83	11,223,276.28	198,254.00	7,797,818.00	7,996,072.00	-28.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	550,674.28		550,674.28	640,927.00		640,927.00	16.4%
Prior Years	0000	8319	0.00		0.00	0.00		0.00	0.0%
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	-0.0%
Prior Years	2430	8319		0.00	0.00		-0.00	0.00	-0.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		104,614.00	104,614.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		499,203.00	499,203.00		174,721.00	174,721.00	-65.0%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	-0.0%
Economic Impact Aid	7090-7091	8311		1,990,535.00	1,990,535.00		1,592,427.00	1,592,427.00	-20.0%
Spec. Ed. Transportation	7240	8311		745,314.00	745,314.00		260,860.00	260,860.00	-65.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	4,097,624.00	0.00	4,097,624.00	3,281,000.00	0.00	3,281,000.00	-19.9%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,507,308.19	160,491.55	1,667,799.74	1,500,299.00	156,564.00	1,656,863.00	-0.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		193,404.00	193,404.00		0.00	0.00	-100.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		196,567.00	196,567.00		0.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7168, 7160, 7170	8590		797,819.00	797,819.00		0.00	0.00	-100.0%
Staff Development	7294, 7295, 7296	8590		0.00	0.00		0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		81,787.80	81,787.80		0.00	0.00	-100.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		28,696.99	28,696.99		30,982.00	30,982.00	8.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		4,603.00	4,603.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		220,312.00	220,312.00		0.00	0.00	-100.0%
Professional Development Block Grant	7393	8590		627,328.00	627,328.00		0.00	0.00	-100.0%
Targeted Instructional Improvement Block Grant	7394	8590		1,057,369.00	1,057,369.00		0.00	0.00	-100.0%
School and Library Improvement Block Grant	7395	8590		1,115,300.00	1,115,300.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		496,900.00	496,900.00		551,849.00	551,849.00	11.1%
All Other State Revenue	All Other	8590	96,424.18	3,193,562.91	3,289,987.09	4,519,849.00	2,009,153.00	6,529,002.00	98.5%
TOTAL, OTHER STATE REVENUE			6,252,030.65	11,513,807.25	17,765,837.90	9,942,075.00	4,776,556.00	14,718,631.00	-17.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
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
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00
Community Redevelopment Funds								
Not Subject to R.I. Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00
Sales								
Sale of Equipment/Supplies		8631	3,419.30	0.00	3,419.30	2,500.00	0.00	2,500.00
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00
Leases and Rentals		8650	65,650.80	0.00	65,650.80	54,000.00	0.00	54,000.00
Interest		8660	336,744.42	19,165.30	355,909.72	250,000.00	0.00	250,000.00
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Fees From Individuals		8675	0.00	82,390.14	82,390.14	0.00	80,000.00	80,000.00
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00
Interagency Services	All Other	8677	0.00	5,587.13	5,587.13	0.00	0.00	0.00
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00
All Other Local Revenue		8699	1,772,989.76	573,661.00	2,346,650.76	857,251.00	542,643.00	1,399,894.00
Tuition		8710	0.00	343,406.35	343,406.35	0.00	145,185.00	145,185.00
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00
From County Offices	6500	8792		6,860,119.00	6,860,119.00		6,410,198.00	6,410,198.00
From JPAs	6500	8793		0.00	0.00		0.00	0.00
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			2,178,804.28	7,884,328.92	10,063,133.20	1,163,751.00	7,178,026.00	8,341,777.00
TOTAL, REVENUES			78,247,387.40	32,375,111.00	110,622,498.40	75,715,321.00	21,581,858.00	97,297,179.00

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	37,754,818.81	9,057,173.90	46,811,992.71	35,860,205.00	9,727,360.00	45,587,565.00	-2.6%
Certificated Pupil Support Salaries		1200	788,886.28	1,319,125.62	2,108,011.90	0.00	1,929,825.00	1,929,825.00	-8.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,950,414.37	1,434,457.76	5,384,872.13	3,737,260.00	1,283,923.00	5,021,183.00	-6.8%
Other Certificated Salaries		1900	58,778.34	615,267.46	674,045.80	134,815.00	161,861.00	296,676.00	-56.0%
TOTAL, CERTIFICATED SALARIES			42,552,897.80	12,426,024.74	54,978,922.54	39,732,280.00	13,102,969.00	52,835,249.00	-3.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	132,348.39	4,421,515.99	4,553,864.38	157,491.00	4,196,192.00	4,353,683.00	-4.4%
Classified Support Salaries		2200	3,687,896.00	2,892,969.24	6,580,865.24	3,224,440.00	2,249,364.00	5,473,804.00	-16.8%
Classified Supervisors' and Administrators' Salaries		2300	613,208.86	531,287.06	1,144,495.92	540,258.00	496,538.00	1,036,796.00	-9.4%
Clerical, Technical and Office Salaries		2400	3,526,410.37	924,314.10	4,450,724.47	3,222,469.00	776,716.00	3,999,185.00	-10.1%
Other Classified Salaries		2900	340,802.23	91,020.88	431,823.11	343,837.00	73,990.00	417,827.00	-3.2%
TOTAL, CLASSIFIED SALARIES			8,300,667.85	8,861,107.27	17,161,775.12	7,488,495.00	7,792,800.00	15,281,295.00	-11.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,519,770.26	955,964.31	4,475,734.57	3,247,353.00	1,071,927.00	4,319,280.00	-3.5%
PERS		3201-3202	708,134.13	689,825.74	1,397,959.87	622,585.00	645,649.00	1,268,234.00	-9.3%
OASDI/Medicare/Alternative		3301-3302	1,196,206.23	805,862.77	2,002,069.00	1,122,957.00	820,753.00	1,943,710.00	-2.9%
Health and Welfare Benefits		3401-3402	7,497,546.13	2,670,032.89	10,167,579.02	7,339,714.00	2,808,754.00	10,148,468.00	-0.2%
Unemployment Insurance		3501-3502	152,249.99	60,737.90	212,987.89	140,898.00	86,142.00	227,040.00	6.6%
Workers' Compensation		3601-3602	485,049.47	194,690.85	679,740.32	444,634.00	195,070.00	639,704.00	-5.9%
OPEB, Allocated		3701-3702	507,421.24	217,187.71	724,608.95	594,335.00	209,956.00	804,291.00	11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	193,067.00	205,501.48	398,568.48	232,332.00	182,816.00	415,148.00	4.2%
Other Employee Benefits		3901-3902	6,081.00	0.00	6,081.00	15,000.00	0.00	15,000.00	146.7%
TOTAL, EMPLOYEE BENEFITS			14,265,525.45	5,799,803.65	20,065,329.10	13,759,808.00	6,021,067.00	19,780,875.00	-1.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,048,487.21	1,048,487.21	361,555.00	50,000.00	411,555.00	-60.7%
Books and Other Reference Materials		4200	19,364.06	14,738.27	34,102.33	18,604.00	0.00	18,604.00	-45.4%
Materials and Supplies		4300	1,364,349.77	2,448,389.89	3,812,739.66	1,084,355.00	1,987,871.00	3,052,226.00	-19.9%
Noncapitalized Equipment		4400	226,645.63	582,507.24	809,152.87	96,426.00	160,615.00	257,041.00	-68.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,610,359.46	4,094,122.61	5,704,482.07	1,540,940.00	2,198,486.00	3,739,426.00	-34.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	24,941.02	967,348.76	992,289.78	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	122,600.75	234,120.20	356,720.95	154,921.00	151,107.00	306,028.00	-14.2%
Dues and Memberships		5300	32,988.70	3,715.00	36,703.70	33,688.00	1,134.00	34,822.00	-5.1%
Insurance		5400 - 5450	120,854.62	31,212.30	152,066.92	120,898.00	42,400.00	163,298.00	7.4%
Operations and Housekeeping Services		5500	1,840,133.50	0.00	1,840,133.50	1,981,740.00	0.00	1,981,740.00	7.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	99,027.49	179,330.86	278,358.35	148,116.00	162,282.00	310,398.00	11.5%
Transfers of Direct Costs		5710	(197,303.81)	197,303.81	0.00	148,000.00	(148,000.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(65,225.36)	(29,435.33)	(94,660.69)	(63,662.00)	(44,757.00)	(108,419.00)	14.5%
Professional/Consulting Services and Operating Expenditures		5800	1,284,263.05	2,571,222.00	3,855,485.05	1,463,267.00	3,622,457.00	5,085,724.00	31.9%
Communications		5900	106,698.35	12,168.74	118,867.09	187,168.00	25,209.00	212,377.00	78.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,368,978.31	4,166,986.34	7,535,964.65	4,174,136.00	3,811,832.00	7,985,968.00	6.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	39,407.99	0.00	39,407.99	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	11,637.00	11,637.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	(6.30)	0.00	(6.30)	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			39,401.69	11,637.00	51,038.69	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	124,789.81	124,789.81	0.00	128,000.00	128,000.00	2.6%
Payments to County Offices		7142	0.00	560,888.22	560,888.22	0.00	390,000.00	390,000.00	-30.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other	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	397,588.85	0.00	397,588.85	371,002.00	0.00	371,002.00	-6.7%
Other Debt Service - Principal		7439	764,569.55	0.00	764,569.55	624,641.00	0.00	624,641.00	-18.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,162,158.40	685,678.03	1,847,836.43	995,643.00	518,000.00	1,513,643.00	-18.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(428,596.56)	428,596.56	0.00	(431,976.00)	431,976.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(111,108.54)	0.00	(111,108.54)	(179,910.00)	0.00	(179,910.00)	61.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(539,705.10)	428,596.56	(111,108.54)	(611,886.00)	431,976.00	(179,910.00)	61.9%
TOTAL, EXPENDITURES			70,760,283.86	36,473,956.20	107,234,240.06	67,079,416.00	33,877,130.00	100,956,546.00	-5.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	443,000.00	0.00	443,000.00	963,000.00	0.00	963,000.00	117.4%
(a) TOTAL, INTERFUND TRANSFERS IN			443,000.00	0.00	443,000.00	963,000.00	0.00	963,000.00	117.4%
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	68,659.00	0.00	68,659.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,022,046.68	0.00	1,022,046.68	495,977.00	0.00	495,977.00	-51.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,090,705.68	0.00	1,090,705.68	495,977.00	0.00	495,977.00	-54.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,987,877.90)	7,987,877.90	0.00	(8,603,426.00)	8,603,426.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(310,603.00)	310,603.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	1,640,309.43	(1,640,309.43)	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	1,403,788.71	(1,403,788.71)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,943,779.76)	4,943,779.76	0.00	(8,914,029.00)	8,914,029.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(5,591,485.44)	4,943,779.76	(647,705.68)	(8,447,006.00)	8,914,029.00	467,023.00	-172.1%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	69,627,587.02	1,942,664.00	71,570,251.02	64,411,241.00	1,829,456.00	66,240,699.00	-7.4%
2) Federal Revenue		8100-8299	188,965.45	11,034,310.83	11,223,276.28	198,254.00	7,797,818.00	7,996,072.00	-28.8%
3) Other State Revenue		8300-8599	6,262,030.65	11,513,807.25	17,765,837.90	9,942,075.00	4,776,556.00	14,718,631.00	-17.2%
4) Other Local Revenue		8600-8799	2,178,804.28	7,884,328.92	10,063,133.20	1,163,751.00	7,178,026.00	8,341,777.00	-17.1%
5) TOTAL, REVENUES			78,247,367.40	32,375,111.00	110,622,498.40	75,715,321.00	21,581,858.00	97,297,179.00	-12.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		49,454,777.22	23,701,799.25	73,156,576.47	47,400,816.00	22,382,890.00	69,783,706.00	-4.6%
2) Instruction - Related Services	2000-2999		6,444,206.24	5,077,910.26	13,522,116.50	8,101,698.00	3,682,234.00	11,783,932.00	-12.9%
3) Pupil Services	3000-3999		1,409,914.63	3,954,112.24	5,364,026.87	198,669.00	4,612,778.00	4,811,447.00	-10.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		6,832.13	0.00	6,832.13	7,531.00	0.00	7,531.00	10.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	11,863.00	0.00	11,863.00	New
7) General Administration	7000-7999		3,971,670.60	532,556.32	4,504,226.92	3,983,419.00	591,976.00	4,575,395.00	1.6%
8) Plant Services	8000-8999		6,310,724.64	2,521,900.10	8,832,624.74	6,261,659.00	2,089,252.00	8,350,911.00	-5.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,162,158.40	685,678.03	1,847,836.43	1,113,761.00	518,000.00	1,631,761.00	-11.7%
10) TOTAL, EXPENDITURES			70,760,283.86	36,473,956.20	107,234,240.06	67,079,416.00	33,877,130.00	100,956,546.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,487,103.54	(4,098,845.20)	3,388,258.34	8,635,905.00	(12,295,272.00)	(3,659,367.00)	-208.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	443,000.00	0.00	443,000.00	963,000.00	0.00	963,000.00	117.4%
b) Transfers Out		7600-7629	1,090,705.68	0.00	1,090,705.68	495,977.00	0.00	495,977.00	-54.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,943,779.76)	4,943,779.76	0.00	(8,914,029.00)	8,914,029.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,591,485.44)	4,943,779.76	(647,705.68)	(8,447,006.00)	8,914,029.00	467,023.00	-172.1%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,895,618.10	844,934.56	2,740,552.66	188,899.00	(3,381,243.00)	(3,192,344.00)	-216.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	8,755,924.28	5,088,842.37	13,844,766.65	10,651,542.38	5,933,776.93	16,585,319.31	19.8%
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)									
			8,755,924.28	5,088,842.37	13,844,766.65	10,651,542.38	5,933,776.93	16,585,319.31	19.8%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			8,755,924.28	5,088,842.37	13,844,766.65	10,651,542.38	5,933,776.93	16,585,319.31	19.8%
2) Ending Balance, June 30 (E + F1e)									
			10,651,542.38	5,933,776.93	16,585,319.31	10,840,441.38	2,552,533.93	13,392,975.31	-19.2%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash									
		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores									
		9712	247,151.94	0.00	247,151.94	240,000.00	0.00	240,000.00	-2.9%
Prepaid Expenditures									
		9713	1,023,203.31	0.00	1,023,203.31	1,071,000.00	0.00	1,071,000.00	4.7%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve									
		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance									
		9740	0.00	5,933,776.93	5,933,776.93	0.00	2,552,533.93	2,552,533.93	-57.0%
b) Designated Amounts									
Designated for Economic Uncertainties									
		9770	1,808,230.98	0.00	1,808,230.98	1,370,280.10	0.00	1,370,280.10	-24.2%
Designated for the Unrealized Gains of Investments and Cash in County Treasury									
		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)									
		9780	7,472,956.15	0.00	7,472,956.15	8,059,161.28	0.00	8,059,161.28	7.8%
		0000	595.00		595.00				
		0000	3,500.00		3,500.00				
		0000	70.00		70.00				
		0000	1,488.09		1,488.09				
		0000	62,203.08		62,203.08				
		0000	3,446.29		3,446.29				
		0000	218,465.36		218,465.36				
		0000	59,508.45		59,508.45				
		0000	95,264.50		95,264.50				
		0000	54,445.15		54,445.15				
		0000	5,000.00		5,000.00				
		0000	75,000.00		75,000.00				
		0000	1,760.00		1,760.00				
		0000	28,794.87		28,794.87				
		0000	8,417.49		8,417.49				
		0000	597.15		597.15				
		0000	408,355.24		408,355.24				
		0000	227,395.66		227,395.66				
		0000	43,980.45		43,980.45				
		0000	551,849.00		551,849.00				
		0000	3,320,028.00		3,320,028.00				
		0000	2,302,792.37		2,302,792.37				
		0000				595.00		595.00	
		0000				3,500.00		3,500.00	
		0000				70.00		70.00	
		0000				1,488.09		1,488.09	
		0000				62,203.08		62,203.08	
		0000				3,446.29		3,446.29	
		0000				218,465.36		218,465.36	
		0000				59,508.45		59,508.45	
		0000				95,264.50		95,264.50	
		0000				54,445.15		54,445.15	
		0000				5,000.00		5,000.00	
		0000				1,760.00		1,760.00	
		0000				8,417.49		8,417.49	
		0000				597.15		597.15	
		0000				408,355.24		408,355.24	
		0000				227,395.66		227,395.66	
		0000				43,980.45		43,980.45	
		0000				551,849.00		551,849.00	
		0000				3,320,028.00		3,320,028.00	
		0000				2,302,792.37		2,302,792.37	
		0000				690,000.00		690,000.00	
c) Undesignated Amount									
		9790	0.00	0.00	0.00				
d) Unappropriated Amount									
		9790				0.00	0.00	0.00	

Resource	Description	2008-09 Unaudited Actuals	2009-10 Budget
3200	ARRA: State Fiscal Stabilization Fund	4,509,392.00	1,128,149.00
5640	Medi-Cal Billing Option	61,370.53	61,370.53
6286	English Language Acquisition Program, Teacher Training & Student	128,943.98	128,943.98
6300	Lottery: Instructional Materials	308,267.23	308,267.23
6500	Special Education	97,999.92	97,999.92
7090	Economic Impact Aid (EIA)	614,267.37	614,267.37
7395	School and Library Improvement Block Grant (08-09)	0.01	0.01
7400	Quality Education Investment Act	213,535.89	213,535.89
Total, Legally Restricted Balance		5,933,776.93	2,552,533.93

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,506.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,243,098.63	1,314,126.00	5.7%
4) Other Local Revenue		8600-8799	1,265,759.19	1,108,420.00	-12.4%
5) TOTAL REVENUES			2,512,363.82	2,422,546.00	-3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	321,812.86	373,100.00	15.9%
2) Classified Salaries		2000-2999	1,261,661.89	1,316,542.00	4.3%
3) Employee Benefits		3000-3999	377,811.31	385,709.00	2.1%
4) Books and Supplies		4000-4999	145,443.33	202,700.00	39.4%
5) Services and Other Operating Expenditures		5000-5999	61,477.05	74,304.00	20.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	61,108.54	48,910.00	-20.0%
9) TOTAL EXPENDITURES			2,229,314.98	2,401,265.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			283,048.84	21,281.00	-92.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	150,000.00	50.0%
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			(100,000.00)	(150,000.00)	50.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			183,048.84	(128,719.00)	-170.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,528.50	295,577.34	162.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,528.50	295,577.34	162.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,528.50	295,577.34	162.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	295,577.34	166,858.34	-43.5%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	325,709.19		
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	126,132.33		
4) Due from Grantor Government		9290	116,022.86		
5) Due from Other Funds		9310	-14,805.06		
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			582,669.44		
H. LIABILITIES					
1) Accounts Payable		9500	115,876.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	130,533.67		
4) Current Loans		9640			
5) Deferred Revenue		9650	40,682.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			287,092.10		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			295,577.34		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	3,506.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			3,506.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	744,195.12	774,661.00	4.1%
All Other State Revenue	All Other	8590	498,903.51	539,465.00	8.1%
TOTAL, OTHER STATE REVENUE			1,243,098.63	1,314,126.00	5.7%
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	7,641.84	6,000.00	-21.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,258,117.35	1,102,420.00	-12.4%
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			1,265,759.19	1,108,420.00	-12.4%
TOTAL, REVENUES			2,512,363.82	2,422,546.00	-3.6%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	321,812.86	373,100.00	15.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			321,812.86	373,100.00	15.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,081,841.18	1,099,400.00	1.6%
Classified Support Salaries		2200	5,093.85	13,142.00	158.0%
Classified Supervisors' and Administrators' Salaries		2300	107,134.56	98,000.00	-8.5%
Clerical, Technical and Office Salaries		2400	67,592.30	106,000.00	56.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,261,661.89	1,316,542.00	4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	28,595.60	42,984.00	50.3%
PERS		3201-3202	69,137.96	39,734.00	-42.5%
OASDI/Medicare/Alternative		3301-3302	98,243.08	117,954.00	20.1%
Health and Welfare Benefits		3401-3402	135,865.01	141,127.00	3.9%
Unemployment Insurance		3501-3502	4,733.89	15,387.00	225.0%
Workers' Compensation		3601-3602	14,896.54	13,798.00	-7.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	26,339.23	14,725.00	-44.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			377,811.31	385,709.00	2.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	138,439.72	175,500.00	26.8%
Noncapitalized Equipment		4400	7,003.61	26,200.00	274.1%
Food		4700	0.00	1,000.00	New
TOTAL, BOOKS AND SUPPLIES			145,443.33	202,700.00	39.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,701.32	22,850.00	36.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	538.75	600.00	11.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,021.24	21,454.00	78.5%
Professional/Consulting Services and Operating Expenditures		5800	27,136.65	17,900.00	-34.0%
Communications		5900	5,079.09	11,500.00	126.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,477.05	74,304.00	20.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	61,108.54	48,910.00	-20.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			61,108.54	48,910.00	-20.0%
TOTAL, EXPENDITURES			2,229,314.98	2,401,265.00	7.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	100,000.00	150,000.00	50.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	150,000.00	50.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(100,000.00)	(150,000.00)	50.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,506.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,243,098.63	1,314,126.00	5.7%
4) Other Local Revenue		8600-8799	1,265,759.19	1,108,420.00	-12.4%
5) TOTAL, REVENUES			2,512,363.82	2,422,546.00	-3.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,903,736.73	2,012,773.00	5.7%
2) Instruction - Related Services	2000-2999		252,976.22	307,810.00	21.7%
3) Pupil Services	3000-3999		0.00	1,000.00	New
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		61,108.54	48,910.00	-20.0%
8) Plant Services	8000-8999		11,493.49	30,772.00	167.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,229,314.98	2,401,265.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			283,048.84	21,281.00	-92.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	150,000.00	50.0%
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			(100,000.00)	(150,000.00)	50.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			183,048.84	(128,719.00)	-170.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,528.50	295,577.34	162.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,528.50	295,577.34	162.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,528.50	295,577.34	162.7%
2) Ending Balance, June 30 (E + F1e)			295,577.34	166,858.34	-43.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	295,577.34	166,858.34	-43.5%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,807,289.29	2,872,310.00	2.3%
3) Other State Revenue		8300-8599	209,498.59	205,091.00	-2.1%
4) Other Local Revenue		8600-8799	1,654,005.21	1,679,387.00	1.5%
5) TOTAL REVENUES			4,670,793.09	4,756,788.00	1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,554,260.70	1,565,576.00	0.7%
3) Employee Benefits		3000-3999	620,354.01	648,963.00	4.6%
4) Books and Supplies		4000-4999	2,062,311.45	2,251,452.00	9.2%
5) Services and Other Operating Expenditures		5000-5999	163,701.29	173,804.00	6.2%
6) Capital Outlay		6000-6999	66,248.25	38,312.00	-42.2%
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	50,000.00	131,000.00	162.0%
9) TOTAL EXPENDITURES			4,516,875.70	4,809,107.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			153,917.39	(52,319.00)	-134.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			153,917.39	(52,319.00)	-134.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	628,186.04	782,103.43	24.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			628,186.04	782,103.43	24.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			628,186.04	782,103.43	24.5%
2) Ending Balance, June 30 (E + F1e)			782,103.43	729,784.43	-6.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	1,420.00	0.00	-100.0%
Stores		9712	115,403.15	0.00	-100.0%
Prepaid Expenditures		9713	22,948.50	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	642,331.78	729,784.43	13.6%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	879,980.71		
c) in Revolving Fund		9130	1,420.00		
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	432,983.08		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	115,403.15		
7) Prepaid Expenditures		9330	22,948.50		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,452,735.44		
H. LIABILITIES					
1) Accounts Payable		9500	589,744.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	80,887.46		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			670,632.01		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			782,103.43		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,807,289.29	2,872,310.00	2.3%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,807,289.29	2,872,310.00	2.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	209,498.59	205,091.00	-2.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			209,498.59	205,091.00	-2.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,615,716.69	1,648,827.00	2.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,871.56	8,460.00	-22.2%
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	27,416.96	22,100.00	-19.4%
TOTAL, OTHER LOCAL REVENUE			1,654,005.21	1,679,387.00	1.5%
TOTAL, REVENUES			4,670,793.09	4,756,788.00	1.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,391,911.62	1,395,326.00	0.2%
Classified Supervisors' and Administrators' Salaries		2300	162,349.08	170,250.00	4.9%
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			1,554,260.70	1,565,576.00	0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	119,674.81	123,192.00	2.9%
OASDI/Medicare/Alternative		3301-3302	114,389.85	120,192.00	5.1%
Health and Welfare Benefits		3401-3402	272,886.55	282,166.00	3.4%
Unemployment Insurance		3501-3502	4,601.43	4,697.00	2.1%
Workers' Compensation		3601-3602	14,639.40	14,716.00	0.5%
OPEB, Allocated		3701-3702	58,406.91	64,000.00	9.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	35,755.06	40,000.00	11.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			620,354.01	648,963.00	4.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	230,071.82	210,640.00	-8.4%
Noncapitalized Equipment		4400	1,873.81	1,000.00	-46.6%
Food		4700	1,830,365.82	2,039,812.00	11.4%
TOTAL, BOOKS AND SUPPLIES			2,062,311.45	2,251,452.00	9.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	16,387.45	22,970.00	40.2%
Travel and Conferences		5200	12,056.71	13,500.00	12.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,903.08	2,184.00	14.8%
Operations and Housekeeping Services		5500	55,928.51	56,300.00	0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,198.26	40,000.00	2.0%
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	33,771.48	34,100.00	1.0%
Communications		5900	4,455.80	4,750.00	6.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			163,701.29	173,804.00	6.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	22,279.56	5,000.00	-77.6%
Equipment Replacement		6500	43,968.69	33,312.00	-24.2%
TOTAL, CAPITAL OUTLAY			66,248.25	38,312.00	-42.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	50,000.00	131,000.00	162.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			50,000.00	131,000.00	162.0%
TOTAL, EXPENDITURES			4,516,875.70	4,809,107.00	6.5%

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

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,807,289.29	2,872,310.00	2.3%
3) Other State Revenue		8300-8599	209,498.59	205,091.00	-2.1%
4) Other Local Revenue		8600-8799	1,654,005.21	1,679,387.00	1.5%
5) TOTAL, REVENUES			4,670,793.09	4,756,788.00	1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,410,947.19	4,621,807.00	4.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		50,000.00	131,000.00	162.0%
8) Plant Services	8000-8999		55,928.51	56,300.00	0.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,516,875.70	4,809,107.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			153,917.39	(52,319.00)	-134.0%
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%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			153,917.39	(52,319.00)	-134.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	628,186.04	782,103.43	24.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			628,186.04	782,103.43	24.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			628,186.04	782,103.43	24.5%
2) Ending Balance, June 30 (E + F1e)			782,103.43	729,784.43	-6.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	1,420.00	0.00	-100.0%
Stores		9712	115,403.15	0.00	-100.0%
Prepaid Expenditures		9713	22,948.50	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	642,331.78	729,784.43	13.6%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

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

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	461,238.00	359,216.00	-22.1%
4) Other Local Revenue		8600-8799	43,777.29	20,009.00	-54.3%
5) TOTAL REVENUES			505,015.29	379,225.00	-24.9%
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	22,849.12	304,225.00	1231.5%
5) Services and Other Operating Expenditures		5000-5999	586,676.74	75,000.00	-87.2%
6) Capital Outlay		6000-6999	395,629.50	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			1,005,155.36	379,225.00	-62.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(500,140.07)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	68,659.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			68,659.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(431,481.07)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,304,093.50	1,872,612.43	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,304,093.50	1,872,612.43	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,304,093.50	1,872,612.43	-18.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,872,612.43	1,872,612.43	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,870,732.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,033.02		
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			1,872,765.21		
H. LIABILITIES					
1) Accounts Payable		9500	152.78		
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			152.78		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,872,612.43		

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	461,238.00	0.00	-100.0%
All Other State Revenue		8590	0.00	359,216.00	New
TOTAL, OTHER STATE REVENUE			461,238.00	359,216.00	-22.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	43,777.29	20,009.00	-54.3%
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			43,777.29	20,009.00	-54.3%
TOTAL, REVENUES			505,015.29	379,225.00	-24.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,849.12	304,225.00	1231.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,849.12	304,225.00	1231.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	425,987.42	75,000.00	-82.4%
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	160,689.32	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			586,676.74	75,000.00	-87.2%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	346,176.68	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	49,452.82	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			395,629.50	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			1,005,155.36	379,225.00	-62.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	68,659.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			68,659.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			68,659.00	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	461,238.00	359,216.00	-22.1%
4) Other Local Revenue		8600-8799	43,777.29	20,009.00	-54.3%
5) TOTAL, REVENUES			505,015.29	379,225.00	-24.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,005,155.36	379,225.00	-62.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,005,155.36	379,225.00	-62.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(500,140.07)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	68,659.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			68,659.00	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(431,481.07)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,304,093.50	1,872,612.43	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,304,093.50	1,872,612.43	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,304,093.50	1,872,612.43	-18.7%
2) Ending Balance, June 30 (E + F1e)			1,872,612.43	1,872,612.43	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,872,612.43	1,872,612.43	0.0%
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,697,555.20	3,697,555.20	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,697,555.20	3,697,555.20	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,697,555.20	3,697,555.20	0.0%
2) Ending Balance, June 30 (E + F1e)			3,697,555.20	3,697,555.20	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	3,697,555.20	3,697,555.20	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,697,555.20		
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			3,697,555.20		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,697,555.20		

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
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%

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

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,697,555.20	3,697,555.20	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,697,555.20	3,697,555.20	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,697,555.20	3,697,555.20	0.0%
2) Ending Balance, June 30 (E + F1e)			3,697,555.20	3,697,555.20	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	3,697,555.20	3,697,555.20	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

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

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,772.59	24,300.00	-49.1%
5) TOTAL REVENUES			47,772.59	24,300.00	-49.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			47,772.59	24,300.00	-49.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,515.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	580,000.00	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			17,515.00	(580,000.00)	-3411.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,287.59	(555,700.00)	-951.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,405,631.84	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,405,631.84	New
d) Other Restatements		9795	2,340,344.25	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,340,344.25	2,405,631.84	2.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	2,405,631.84	1,849,931.84	-23.1%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,402,909.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,722.39		
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			2,405,631.84		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,405,631.84		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	47,772.59	24,300.00	-49.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,772.59	24,300.00	-49.1%
TOTAL, REVENUES			47,772.59	24,300.00	-49.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	17,515.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,515.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	580,000.00	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	580,000.00	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)			17,515.00	(580,000.00)	-3411.4%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,772.59	24,300.00	-49.1%
5) TOTAL, REVENUES			47,772.59	24,300.00	-49.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			47,772.59	24,300.00	-49.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,515.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	580,000.00	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			17,515.00	(580,000.00)	-3411.4%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,287.59	(555,700.00)	-951.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,405,631.84	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,405,631.84	New
d) Other Restatements		9795	2,340,344.25	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,340,344.25	2,405,631.84	2.8%
2) Ending Balance, June 30 (E + F1e)			2,405,631.84	1,849,931.84	-23.1%
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 (by Resource/Object)		9780	2,405,631.84	1,849,931.84	-23.1%
c) Undesignated Amount					
d) Unappropriated Amount				0.00	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	63,850.57	45,000.00	-29.5%
5) TOTAL REVENUES			63,850.57	45,000.00	-29.5%
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	69,564.37	2,000.00	-97.1%
5) Services and Other Operating Expenditures		5000-5999	252,129.63	0.00	-100.0%
6) Capital Outlay		6000-6999	2,417,796.66	550,000.00	-77.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,089,118.82	900,904.00	-17.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,828,609.48	1,452,904.00	-62.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,764,758.91)	(1,407,904.00)	-62.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,318,692.68	473,560.00	-64.1%
b) Transfers Out		7600-7629	343,000.00	233,000.00	-32.1%
2) Other Sources/Uses					
a) Sources		8930-8979	799,730.00	450,000.00	-43.7%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,775,422.68	690,560.00	-61.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,989,336.23)	(717,344.00)	-63.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,459,921.32	2,470,585.09	-44.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,459,921.32	2,470,585.09	-44.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,459,921.32	2,470,585.09	-44.6%
2) Ending Balance, June 30 (E + F1e)			2,470,585.09	1,753,241.09	-29.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	2,470,585.09	1,753,241.09	-29.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,420,062.62		
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	2,742.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	55,408.68		
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			2,478,213.43		
H. LIABILITIES					
1) Accounts Payable		9500	7,628.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			7,628.34		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,470,585.09		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	63,850.57	45,000.00	-29.5%
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			63,850.57	45,000.00	-29.5%
TOTAL, REVENUES			63,850.57	45,000.00	-29.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,988.56	2,000.00	-84.6%
Noncapitalized Equipment		4400	56,575.81	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			69,564.37	2,000.00	-97.1%
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	20,927.88	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	231,201.75	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			252,129.63	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	20,184.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,597,882.66	100,000.00	-93.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	799,730.00	450,000.00	-43.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,417,796.66	550,000.00	-77.3%
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	100,420.39	94,829.00	-5.6%
Other Debt Service - Principal		7439	988,698.43	806,075.00	-18.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,089,118.82	900,904.00	-17.3%
TOTAL, EXPENDITURES			3,828,609.48	1,452,904.00	-62.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,318,692.68	473,560.00	-64.1%
(a) TOTAL, INTERFUND TRANSFERS IN			1,318,692.68	473,560.00	-64.1%
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	343,000.00	233,000.00	-32.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			343,000.00	233,000.00	-32.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	799,730.00	450,000.00	-43.7%
(c) TOTAL, SOURCES			799,730.00	450,000.00	-43.7%
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)					
			1,775,422.68	690,560.00	-61.1%

Unaudited Actuals
Building Fund
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	63,850.57	45,000.00	-29.5%
5) TOTAL, REVENUES			63,850.57	45,000.00	-29.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,739,490.66	552,000.00	-79.9%
9) Other Outgo	9000-9999	Except 7600-7699	1,089,118.82	900,904.00	-17.3%
10) TOTAL, EXPENDITURES			3,828,609.48	1,452,904.00	-62.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,764,758.91)	(1,407,904.00)	-62.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,318,692.68	473,560.00	-64.1%
b) Transfers Out		7600-7629	343,000.00	233,000.00	-32.1%
2) Other Sources/Uses					
a) Sources		8930-8979	799,730.00	450,000.00	-43.7%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,775,422.68	690,560.00	-61.1%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,989,336.23)	(717,344.00)	-63.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,459,921.32	2,470,585.09	-44.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,459,921.32	2,470,585.09	-44.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,459,921.32	2,470,585.09	-44.6%
2) Ending Balance, June 30 (E + F1e)			2,470,585.09	1,753,241.09	-29.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	2,470,585.09	1,753,241.09	-29.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	216,649.80	174,000.00	-19.7%
5) TOTAL REVENUES			216,649.80	174,000.00	-19.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	41,426.51	15,000.00	-63.8%
5) Services and Other Operating Expenditures		5000-5999	12,784.84	9,902.00	-22.5%
6) Capital Outlay		6000-6999	84.07	100,000.00	118848.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	40,262.00	40,263.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			94,557.42	165,165.00	74.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			122,092.38	8,835.00	-92.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	37,000.00	37,000.00	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			37,000.00	37,000.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			159,092.38	45,835.00	-71.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,463,858.05	1,622,950.43	10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,463,858.05	1,622,950.43	10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,463,858.05	1,622,950.43	10.9%
2) Ending Balance, June 30 (E + F1e)			1,622,950.43	1,668,785.43	2.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,622,950.43	1,668,785.43	2.8%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,548,292.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	123,209.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			1,671,501.68		
H. LIABILITIES					
1) Accounts Payable		9500	47,126.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,424.95		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			48,551.25		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,622,950.43		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-Revenue					
Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	31,876.62	24,000.00	-24.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	184,773.18	150,000.00	-18.8%
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			216,649.80	174,000.00	-19.7%
TOTAL, REVENUES			216,649.80	174,000.00	-19.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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	14,685.74	5,000.00	-66.0%
Noncapitalized Equipment		4400	26,740.77	10,000.00	-62.6%
TOTAL, BOOKS AND SUPPLIES			41,426.51	15,000.00	-63.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,800.08	8,802.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,403.04	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,581.72	1,100.00	-30.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,784.84	9,902.00	-22.5%
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	84.07	100,000.00	118848.5%
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			84.07	100,000.00	118848.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	40,262.00	40,263.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			40,262.00	40,263.00	0.0%
TOTAL, EXPENDITURES			94,557.42	165,165.00	74.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	37,000.00	37,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			37,000.00	37,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			37,000.00	37,000.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	216,649.80	174,000.00	-19.7%
5) TOTAL, REVENUES			216,649.80	174,000.00	-19.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		54,295.42	124,902.00	130.0%
9) Other Outgo	9000-9999	Except 7600-7699	40,262.00	40,263.00	0.0%
10) TOTAL, EXPENDITURES			94,557.42	165,165.00	74.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			122,092.38	8,835.00	-92.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers in		8900-8929	37,000.00	37,000.00	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			37,000.00	37,000.00	0.0%

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			159,092.38	45,835.00	-71.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,463,858.05	1,622,950.43	10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,463,858.05	1,622,950.43	10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,463,858.05	1,622,950.43	10.9%
2) Ending Balance, June 30 (E + F1e)			1,622,950.43	1,668,785.43	2.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,622,950.43	1,668,785.43	2.8%
c) Undesignated Amount					
d) Unappropriated Amount				0.00	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	386,079.10	25,000.00	-93.5%
5) TOTAL, REVENUES			386,079.10	25,000.00	-93.5%
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	28,723.02	8,100.00	-71.8%
6) Capital Outlay		6000-6999	3.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,726.02	8,100.00	-71.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			357,353.08	16,900.00	-95.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	351,161.00	14,583.00	-95.8%
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			(351,161.00)	(14,583.00)	-95.8%

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,192.08	2,317.00	-62.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,712,911.53	1,719,103.61	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,712,911.53	1,719,103.61	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,712,911.53	1,719,103.61	0.4%
2) Ending Balance, June 30 (E + F1e)			1,719,103.61	1,721,420.61	0.1%
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	1,719,103.61	1,721,420.61	0.1%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,728,379.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,958.18		
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			1,730,337.97		
H. LIABILITIES					
1) Accounts Payable		9500	11,234.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			11,234.36		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,719,103.61		

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	352,156.95	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	33,922.15	25,000.00	-26.3%
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			386,079.10	25,000.00	-93.5%
TOTAL, REVENUES			386,079.10	25,000.00	-93.5%

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	28,723.02	8,100.00	-71.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,723.02	8,100.00	-71.8%
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	3.00	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			3.00	0.00	-100.0%
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			28,726.02	8,100.00	-71.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	351,161.00	14,583.00	-95.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			351,161.00	14,583.00	-95.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(351,161.00)	(14,583.00)	-95.8%

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

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	386,079.10	25,000.00	-93.5%
5) TOTAL, REVENUES			386,079.10	25,000.00	-93.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		28,726.02	8,100.00	-71.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,726.02	8,100.00	-71.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			357,353.08	16,900.00	-95.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	351,161.00	14,583.00	-95.8%
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			(351,161.00)	(14,583.00)	-95.8%

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

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,192.08	2,317.00	-62.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,712,911.53	1,719,103.61	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,712,911.53	1,719,103.61	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,712,911.53	1,719,103.61	0.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,719,103.61	1,721,420.61	0.1%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,019,462.11	1,055,250.00	3.5%
5) TOTAL REVENUES			1,019,462.11	1,055,250.00	3.5%
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	355,969.13	385,645.00	8.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	722,590.29	719,906.00	-0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,078,559.42	1,105,551.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(59,097.31)	(50,301.00)	-14.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	51,478.99	33,000.00	-35.9%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(51,478.99)	(33,000.00)	-35.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(110,576.30)	(83,301.00)	-24.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,536,670.02	1,426,093.72	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,536,670.02	1,426,093.72	-7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,536,670.02	1,426,093.72	-7.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,426,093.72	1,342,792.72	-5.8%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,432.00		
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	2,395,089.87		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	21.49		
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			2,412,543.36		
H. LIABILITIES					
1) Accounts Payable		9500	127,871.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	858,577.98		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			986,449.64		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,426,093.72		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions 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	952,346.00	885,000.00	-7.1%
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	14,484.80	9,900.00	-31.7%
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	52,631.31	160,350.00	204.7%
TOTAL, OTHER LOCAL REVENUE			1,019,462.11	1,055,250.00	3.5%
TOTAL REVENUES			1,019,462.11	1,055,250.00	3.5%

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

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	355,969.13	385,645.00	8.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			355,969.13	385,645.00	8.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	541,462.49	531,912.00	-1.8%
Other Debt Service - Principal		7439	181,127.80	187,994.00	3.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			722,590.29	719,906.00	-0.4%
TOTAL, EXPENDITURES			1,078,559.42	1,105,551.00	2.5%

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	51,478.99	33,000.00	-35.9%
(d) TOTAL, USES			51,478.99	33,000.00	-35.9%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(51,478.99)	(33,000.00)	-35.9%

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,019,462.11	1,055,250.00	3.5%
5) TOTAL, REVENUES			1,019,462.11	1,055,250.00	3.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		355,969.13	385,645.00	8.3%
9) Other Outgo	9000-9999	Except 7600-7699	722,590.29	719,906.00	-0.4%
10) TOTAL EXPENDITURES			1,078,559.42	1,105,551.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(59,097.31)	(50,301.00)	-14.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	51,478.99	33,000.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(51,478.99)	(33,000.00)	0.0%

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(110,576.30)	(83,301.00)	-24.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,536,670.02	1,426,093.72	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,536,670.02	1,426,093.72	-7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,536,670.02	1,426,093.72	-7.2%
2) Ending Balance, June 30 (E + F1e)			1,426,093.72	1,342,792.72	-5.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,426,093.72	1,342,792.72	-5.8%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

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

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	30,672.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,200,579.00	3,371,574.00	5.3%
5) TOTAL REVENUES			3,231,251.00	3,371,574.00	4.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	3,123,725.00	3,216,750.00	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,123,725.00	3,216,750.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			107,526.00	154,824.00	44.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,526.00	154,824.00	44.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,123,527.00	2,236,022.00	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,123,527.00	2,236,022.00	5.3%
d) Other Restatements		9795	4,969.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,128,496.00	2,236,022.00	5.1%
2) Ending Balance, June 30 (E + F1e)			2,236,022.00	2,390,846.00	6.9%
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	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			2,236,022.00		
d) Unappropriated Amount				2,390,846.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,233,358.00		
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	2,664.00		
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			2,236,022.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,236,022.00		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	30,672.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			30,672.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	2,802,951.00	3,196,742.00	14.0%
Unsecured Roll		8612	134,192.00	0.00	-100.0%
Prior Years' Taxes		8613	174,566.00	121,318.00	-30.5%
Supplemental Taxes		8614	66,610.00	39,966.00	-40.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	22,260.00	13,548.00	-39.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,200,579.00	3,371,574.00	5.3%
TOTAL, REVENUES			3,231,251.00	3,371,574.00	4.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,155,000.00	1,295,000.00	12.1%
Bond Interest and Other Service Charges		7434	1,968,725.00	1,921,750.00	-2.4%
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)			3,123,725.00	3,216,750.00	3.0%
TOTAL, EXPENDITURES			3,123,725.00	3,216,750.00	3.0%

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

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	30,672.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,200,579.00	3,371,574.00	5.3%
5) TOTAL REVENUES			3,231,251.00	3,371,574.00	4.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,123,725.00	3,216,750.00	3.0%
10) TOTAL EXPENDITURES			3,123,725.00	3,216,750.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			107,526.00	154,824.00	44.0%
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%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,526.00	154,824.00	44.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,123,527.00	2,236,022.00	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,123,527.00	2,236,022.00	5.3%
d) Other Restatements		9795	4,969.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,128,496.00	2,236,022.00	5.1%
2) Ending Balance, June 30 (E + F1e)			2,236,022.00	2,390,846.00	6.9%
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	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,236,022.00		
d) Unappropriated Amount				2,390,846.00	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,006,719.31	949,445.00	-5.7%
5) TOTAL REVENUES			1,006,719.31	949,445.00	-5.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	76,875.42	75,468.00	-1.8%
3) Employee Benefits		3000-3999	25,524.80	25,446.00	-0.3%
4) Books and Supplies		4000-4999	52,920.42	142,740.00	169.7%
5) Services and Other Operating Expenses		5000-5999	826,809.79	1,068,027.00	29.2%
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			982,130.43	1,311,681.00	33.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,588.88	(362,236.00)	-1573.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	277,000.00	200,000.00	-27.8%
b) Transfers Out		7600-7629	277,000.00	200,000.00	-27.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			24,588.88	(362,236.00)	-1573.2%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,561,659.97	1,858,485.85	19.0%
b) Audit Adjustments		9793	272,237.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,833,896.97	1,858,485.85	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,833,896.97	1,858,485.85	1.3%
2) Ending Net Assets, June 30 (E + F1e)					
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,858,485.85	1,496,249.85	-19.5%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,306,049.39		
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	75,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	170,901.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	51,525.26		
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			3,603,476.28		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	116,933.89		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,360.54		
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	1,626,696.00		
7) TOTAL, LIABILITIES			1,744,990.43		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			1,858,485.85		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	67,379.97	57,400.00	-14.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	832,572.50	808,000.00	-3.0%
All Other Fees and Contracts		8689	106,766.84	84,045.00	-21.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,006,719.31	949,445.00	-5.7%
TOTAL REVENUES			1,006,719.31	949,445.00	-5.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,340.66	1,500.00	11.9%
Classified Supervisors' and Administrators' Salaries		2300	65,044.31	62,819.00	-3.4%
Clerical, Technical and Office Salaries		2400	10,490.45	11,149.00	6.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			76,875.42	75,468.00	-1.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,143.98	7,010.00	-1.9%
OASDI/Medicare/Alternative		3301-3302	5,842.58	5,262.00	-9.9%
Health and Welfare Benefits		3401-3402	8,851.86	9,546.00	7.8%
Unemployment Insurance		3501-3502	231.56	235.00	1.5%
Workers' Compensation		3601-3602	732.98	722.00	-1.5%
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	2,721.84	2,671.00	-1.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			25,524.80	25,446.00	-0.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	52,848.95	107,240.00	102.9%
Noncapitalized Equipment		4400	71.47	35,500.00	49571.2%
TOTAL, BOOKS AND SUPPLIES			52,920.42	142,740.00	169.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,110.00	1,080.00	-2.7%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	231,854.87	472,202.00	103.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,000.00	New
Transfers of Direct Costs - Interfund		5750	59,308.53	86,965.00	46.6%
Professional/Consulting Services and Operating Expenditures		5800	533,209.22	504,980.00	-5.3%
Communications		5900	1,327.17	1,300.00	-2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			826,809.79	1,068,027.00	29.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			982,130.43	1,311,681.00	33.6%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	277,000.00	200,000.00	-27.8%
(a) TOTAL, INTERFUND TRANSFERS IN			277,000.00	200,000.00	-27.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	277,000.00	200,000.00	-27.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			277,000.00	200,000.00	-27.8%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,006,719.31	949,445.00	-5.7%
5) TOTAL, REVENUES			1,006,719.31	949,445.00	-5.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		982,130.43	1,311,681.00	33.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			982,130.43	1,311,681.00	33.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			24,588.88	(362,236.00)	-1573.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers in		8900-8929	277,000.00	200,000.00	-27.8%
b) Transfers Out		7600-7629	277,000.00	200,000.00	-27.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			24,588.88	(362,236.00)	-1573.2%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,561,659.97	1,858,485.85	19.0%
b) Audit Adjustments		9793	272,237.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,833,896.97	1,858,485.85	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,833,896.97	1,858,485.85	1.3%
2) Ending Net Assets, June 30 (E + F1e)			1,858,485.85	1,496,249.85	-19.5%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,858,485.85	1,496,249.85	-19.5%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			0.00	0.00	0.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	2,340,344.25	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,340,344.25	0.00	-100.0%
d) Other Restatements		9795	(2,340,344.25)	0.00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Assets, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	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			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
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			0.00		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			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 + c - d)			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			0.00	0.00	0.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	2,340,344.25	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,340,344.25	0.00	-100.0%
d) Other Restatements		9795	(2,340,344.25)	0.00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Assets, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Unaudited Actuals
2008-09 Unaudited Actuals
Bond Interest and Redemption Fund
Analysis of Bonded Indebtedness

BOND DESCRIPTION		2008-09 Actual	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	46,545,458.00	46,545,458.00
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		46,545,458.00	46,545,458.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		1,155,000.00	1,155,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	45,390,458.00	45,390,458.00
1. Restricted Balance, July 1	2008-09	2,128,496.00	2,128,496.00
2. Tax Receipts	2008-09	3,178,319.00	3,178,319.00
3. State and Federal Apportionments	2008-09	30,672.00	30,672.00
4. Other Designated Revenue	2008-09	23,442.00	23,442.00
5. Subtotal (Sum of lines 1 through 4)		5,360,929.00	5,360,929.00
6. Less: Actual Expenditures or Other Uses	2008-09	3,124,907.00	3,124,907.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2008-09	2,236,022.00	2,236,022.00
8. Estimated Tax Receipts on the Unsecured Roll	2009-10	0.00	0.00
9. Estimated State and Federal Apportionments	2009-10	0.00	0.00
10. Other Estimated Revenue	2009-10	174,668.00	174,668.00
11. Subtotal (Sum of lines 7 through 10)		2,410,690.00	2,410,690.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2009-10	5,607,431.00	5,607,431.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2009-10	3,196,741.00	3,196,741.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2009-10		0.00000
b) LEVIED	2009-10		0.00000

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			12,798.32	12,592.15	12,592.15	12,753.86
a. Kindergarten	1,266.04	1,269.52				
b. Grades One through Three	4,135.20	4,133.32				
c. Grades Four through Six	4,260.64	4,255.28				
d. Grades Seven and Eight	3,093.27	3,081.88				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	3.16	3.32				
g. Community Day School						
2. Special Education						
a. Special Day Class	345.87	347.78	340.54	345.81	345.81	345.81
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	16.23	16.22	16.22	16.23	16.23	16.23
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	2.23	2.22	2.22	2.23	2.23	2.23
3. TOTAL, ELEMENTARY	13,122.64	13,109.54	13,157.30	12,956.42	12,956.42	13,118.13
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary	45.56	43.83	45.56	45.56	45.56	45.56
b. High School						
8. Special Education						
a. Special Day Class - Elementary	6.74	5.68	6.74	6.74	6.74	6.74
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	52.30	49.51	52.30	52.30	52.30	52.30
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	13,174.94	13,159.05	13,209.60	13,008.72	13,008.72	13,170.43
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students						
14. Adults Enrolled, State Apportioned						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	0.00	0.00	0.00	0.00	0.00	0.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	13,174.94	13,159.05	13,209.60	13,008.72	13,008.72	13,170.43
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	171,445.00	256,018.00	256,018.00	100,000.00	100,000.00	100,000.00
20. HIGH SCHOOL						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	171,445.00	256,018.00	256,018.00	100,000.00	100,000.00	100,000.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

	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	9,198,654.95		9,198,654.95			9,198,654.95
Work in Progress		463,686.00	463,686.00			463,686.00
Total capital assets not being depreciated	9,198,654.95	463,686.00	9,662,340.95	0.00	0.00	9,662,340.95
Capital assets being depreciated:						
Land Improvements	16,412,869.00	14,729.00	16,427,598.00			16,427,598.00
Buildings	118,013,202.00	2,561,625.00	120,574,827.00			120,574,827.00
Equipment	16,568,321.00	836,518.00	17,404,839.00			17,404,839.00
Total capital assets being depreciated	150,994,392.00	3,412,872.00	154,407,264.00	0.00	0.00	154,407,264.00
Accumulated Depreciation for:						
Land Improvements	(15,977,146.00)	(261,657.00)	(16,238,803.00)			(16,238,803.00)
Buildings	(23,737,663.00)	(3,930,914.00)	(27,668,577.00)			(27,668,577.00)
Equipment	(7,806,417.00)	(735,597.00)	(8,542,014.00)			(8,542,014.00)
Total accumulated depreciation	(47,521,226.00)	(4,928,168.00)	(52,449,394.00)	0.00	0.00	(52,449,394.00)
Total capital assets being depreciated, net	103,473,166.00	(1,515,298.00)	101,957,870.00	0.00	0.00	101,957,870.00
Governmental activity capital assets, net	112,671,820.95	(1,051,610.00)	111,620,210.95	0.00	0.00	111,620,210.95
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
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	66.98%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for the Education of Adults in County Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	
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	\$71,605,575.43
	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.	\$71,605,575.43
ICR	Preliminary Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2010-11, subject to CDE approval.	3.46%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2010-11 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$948,543.26
	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]).	\$971,798.14

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	NPI, Title I	NCLB, Title I	ARRA, Title I Stabilization	Title V: Innovative Strategies	Title II: Teacher Quality	EETT, Round 4, Competitive Grant	Title III: Limited English Proficiency
1. Prior Year Carryover		84.01	83,389	84,298A	84,367A	84,318	84,365
2. a. Current Year Award	3178	3010	3011	4110	4035	4046	4203
b. Transferability (NCLB)	8290*	8290	8290	8290	8290	8290	8290
c. Other Adjustments	211	212	213	215	217	223	224
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)		356,820.00		6,950.00	272,391.00	34,583.00	180,350.00
3. Required Matching Funds/Other		1,758,561.00	437,128.00	8,212.00	550,547.00	194,400.00	397,100.00
4. Total Available Award (sum lines 1, 2d, & 3)		12,862.00			3,263.00		
REVENUES							
5. Revenue Deferred from Prior Year	18,750.04	2,131,773.00	437,627.05	15,162.00	826,201.00	228,983.00	577,450.00
6. Cash Received in Current Year	18,750.04	1,037,171.16	437,627.05	14,371.16	738,496.29	209,543.07	180,333.50
7. Contributed Matching Funds		12,862.00					
8. Total Available (sum lines 5, 6, & 7)	18,750.04	1,050,033.16	437,627.05	14,371.16	738,496.29	209,543.07	180,333.50
EXPENDITURES							
9. Donor-Authorized Expenditures	18,750.04	1,810,792.19	499.05	1,842.39	519,315.70	228,983.00	427,652.41
10. Non Donor-Authorized Expenditures	0.00						
11. Total Expenditures (lines 9 & 10)	18,750.04	1,810,792.19	499.05	1,842.39	519,315.70	228,983.00	427,652.41
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	(760,759.03)	437,128.00	12,528.77	219,180.59	(19,439.93)	(247,318.91)
a. Deferred Revenue		3,530.00	437,128.00	12,528.77	219,180.59		
b. Accounts Payable		760,759.03	499.05		3,263.00	19,439.93	247,318.91
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	320,980.81	437,128.00	13,319.61	306,885.30	0.00	149,797.59
15. If Carryover is allowed, enter line 14 amount here		320,980.81	437,128.00	13,319.61	306,885.30	0.00	149,797.59
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	18,750.04	1,794,400.19	0.00	1,842.39	516,052.70	228,983.00	427,652.41

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	EETT, Round 4, Formula	Title III: Immigrant Education Program	Spe. Ed. IDEA, Basic Grant	Spe. Ed. IDEA, Preschool	NCLB, Title IV, Drug Free Schools	Readiness Emergency Mgmt	21st CCLC, Retained, Cohort 2
1. Prior Year Carryover	84.318	84.365	84.027	84.181	84.186		84.287
2. a. Current Year Award	4045	4201	3310	3320	3710	5810	4124
b. Transferability (NCLB)	8290	8290	8181	8182	8290	8290	8290*
c. Other Adjustments	225	226	242	248	250	252	256
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	21,363.00	66,231.00	2,118,060.00	259,925.99	6,142.00		15,937.00
3. Required Matching Funds/Other (sum lines 1, 2d, & 3)	20,049.00	78,400.00	2,118,060.00	259,925.99	63,505.00	249,997.00	
4. Total Available Award	20,049.00	78,400.00	2,118,060.00	259,925.99	50,643.00	249,997.00	561.39
REVENUES	41,412.00	144,631.00	2,118,060.00	259,925.99	56,785.00	249,997.00	16,498.39
5. Revenue Deferred from Prior Year	17,983.74	24,164.35					10,537.43
6. Cash Received in Current Year	3,556.00	28,924.00	1,588,545.00	194,016.02	50,083.14	60,061.00	5,960.96
7. Contributed Matching Funds					(12,862.00)		
8. Total Available (sum lines 5, 6, & 7)	21,539.74	53,088.35	1,588,545.00	194,016.02	37,221.14	60,061.00	16,498.39
EXPENDITURES							
9. Donor-Authorized Expenditures	28,847.80	143,147.16	2,118,060.00	259,925.99	41,260.63	106,891.43	16,498.39
10. Non Donor-Authorized Expenditures	28,847.80	143,147.16	2,118,060.00	259,925.99	41,260.63	106,891.43	16,498.39
11. Total Expenditures (lines 9 & 10)	28,847.80	143,147.16	2,118,060.00	259,925.99	41,260.63	106,891.43	16,498.39
12. Amounts Included in Line 6 above for Prior Year Adjustments	(7,308.06)	(90,058.81)	(529,515.00)	(65,909.97)	(4,039.49)	(46,830.43)	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)							
a. Deferred Revenue		880.00					
b. Accounts Payable	7,308.06	90,058.81	529,515.00	65,909.97	4,039.49	46,830.43	0.00
c. Accounts Receivable	12,564.20	1,483.84	0.00	0.00	15,524.37	143,105.57	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	12,564.20	1,482.84	- 0.00	0.00	15,524.37	143,105.57	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)	28,847.80	142,267.16	2,118,060.00	259,925.99	54,122.63	106,891.43	16,498.39

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	21st CCLC, Retained, Cohort 3	NCLB: Title II- Math And Science Grant	Quality Improvement Activities	TOTAL
	84,287			
	4124	4050	5035	
	8290*	8290	8290	
	259	383	F12-314	
AWARD				
1. Prior Year Carryover	25,917.00			986,684.00
2. a. Current Year Award	135,000.00	630,000.00	3,506.00	6,904,390.99
b. Transferability (NCLB)				0.00
c. Other Adjustments	141,738.70			161,050.13
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	276,738.70	630,000.00	3,506.00	7,065,441.12
3. Required Matching Funds/Other (sum lines 1, 2d, & 3)	302,655.70	630,000.00	3,506.00	8,059,417.17
REVENUES				
5. Revenue Deferred from Prior Year	25,917.00			78,602.52
6. Cash Received in Current Year	121,500.00	272,484.74	3,506.00	4,964,929.13
7. Contributed Matching Funds	141,738.70			141,738.70
8. Total Available (sum lines 5, 6, & 7)	289,155.70	272,484.74	3,506.00	5,185,270.35
EXPENDITURES				
9. Donor-Authorized Expenditures	302,655.70	519,069.18	3,506.00	6,547,697.06
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	302,655.70	519,069.18	3,506.00	6,547,697.06
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)	(13,500.00)	(246,584.44)	0.00	(1,362,426.71)
a. Deferred Revenue				668,837.36
b. Accounts Payable				8,172.05
c. Accounts Receivable	13,500.00	246,584.44		2,031,264.07
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	110,930.82	0.00	1,511,720.11
15. If Carryover is allowed, enter line 14 amount here	0.00	110,930.82	0.00	1,074,591.11
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	160,917.00	519,069.18	3,506.00	6,397,786.31

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

Fullerton Elementary
Orange County

STATE PROGRAM NAME	21st Cent Comm Learn Ctr	Spe. Ed, IDEA, Low Incidence	Spe. Ed, State Personnel Dev.	Spe. Ed, Low Incidence Services	CA School Gardens Grant	Teacher Recruitment & Student Support	Education Technology
RESOURCE CODE	6010	6530	6540	6530	7026	6275	7110
REVENUE OBJECT	8590*	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	294	244	246	247	303	307	309
AWARD							
1. a. Prior Year Carryover					30,776.80	74,559.79	81,787.80
b. Restr Bal Transfers (Obj 8997)					(20,734.86)	(29,891.95)	(54,026.35)
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	10,041.94	44,667.84	27,761.45
2. a. Current Year Award		5,844.00	3,663.00	30,000.00			
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)					0.00	0.00	0.00
d. Other Adjustments	32,927.13						
e. Adj Curr Yr Award (sum lines 2a through 2d)	32,927.13	5,844.00	3,663.00	30,000.00			0.00
3. Required Matching Funds/Other							571,968.00
4. Total Available Award (sum lines 1c, 2e, & 3)	32,927.13	5,844.00	3,663.00	30,000.00	10,041.94	44,667.84	599,729.45
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	32,927.13	4,382.00	2,748.00	0.00	30,776.80	74,559.79	81,787.80
7. Contributed Matching Funds					(20,734.86)	(29,891.95)	517,941.65
8. Total Available (sum lines 5, 6, & 7)	32,927.13	4,382.00	2,748.00	0.00	10,041.94	44,667.84	599,729.45
EXPENDITURES							
9. Donor-Authorized Expenditures	32,927.13	5,844.00	3,663.00	29,059.02	10,041.94	44,667.84	599,729.45
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	32,927.13	5,844.00	3,663.00	29,059.02	10,041.94	44,667.84	599,729.45
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	0.00	(1,462.00)	(915.00)	(29,059.02)	0.00	0.00	0.00
a. Deferred Revenue							0.00
b. Accounts Payable							0.00
c. Accounts Receivable		1,462.00	915.00	29,059.02			
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	940.98	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)	32,927.13	5,844.00	3,663.00	29,059.02	10,041.94	44,667.84	599,729.45

STATE PROGRAM NAME	After Sch Learning Grant	ASSES EZ Grant	Early Intervention School Success	Teaching as a Priority Grant	CSIS Best Practices Cohort	Tobacco Used Prevention Education (TUPE)	State Preschool
RESOURCE CODE	6010	6010	7130	6265	6020	6660	6055
REVENUE OBJECT	8590*	8590	8590	8590*	8590	8590	8590
LOCAL DESCRIPTION (if any)	324	329	340	342	344	351	F12-310
AWARD						65.00	
1. a. Prior Year Carryover							
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	65.00	0.00
2. a. Current Year Award		1,818,224.00	2,484.00		115,847.00	28,632.00	744,196.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments	12,966.00			16,541.74			
e. Adj Curr Yr Award (sum lines 2a through 2d)	12,966.00	1,818,224.00	2,484.00	16,541.74	115,847.00	28,632.00	744,196.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	12,966.00	1,818,224.00	2,484.00	16,541.74	115,847.00	28,697.00	744,196.00
REVENUES							
5. Revenue Deferred from Prior Year						65.80	
6. Cash Received in Current Year	12,966.00	1,636,401.10	2,484.00	16,541.74	75,300.30	28,631.20	622,752.12
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	12,966.00	1,636,401.10	2,484.00	16,541.74	75,300.30	28,697.00	622,752.12
EXPENDITURES							
9. Donor-Authorized Expenditures	12,966.00	1,818,224.00	2,484.00	16,541.74	65,831.67	28,697.00	744,195.12
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	12,966.00	1,818,224.00	2,484.00	16,541.74	65,831.67	28,697.00	744,195.12
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(181,822.90)	0.00	0.00	9,468.63	0.00	(121,443.00)
a. Deferred Revenue					9,468.63		
b. Accounts Payable		181,822.90				0.00	121,433.00
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	50,015.33	0.00	0.88
15. If Carryover is allowed, enter line 14 amount here		0.00	0.00		50,015.33	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	12,966.00	1,818,224.00	2,484.00	16,541.74	65,831.67	28,697.00	744,185.12

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

Fullerton Elementary
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STATE PROGRAM NAME	Pre-Kindergarten, Family Support	Pre-Kindergarten Fam. Literacy - Full	TOTAL
RESOURCE CODE	6052	6051	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	F12-311	F12-318	
AWARD			
1. a. Prior Year Carryover			187,189.39
b. Restr Bal Transfers (Obj 8997)			(104,653.16)
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	82,536.23
2. a. Current Year Award	15,000.00	483,903.51	3,247,793.51
b. Block Grant Transfers (Obj 8995)			0.00
c. Cat Flex Transfers (Obj 8998)			0.00
d. Other Adjustments			62,434.87
e. Adj Curr Yr Award (sum lines 2a through 2d)	15,000.00	483,903.51	3,310,228.38
3. Required Matching Funds/Other			571,968.00
4. Total Available Award (sum lines 1c, 2e, & 3)	15,000.00	483,903.51	3,964,732.61
REVENUES			
5. Revenue Deferred from Prior Year			187,190.19
6. Cash Received in Current Year	8,440.00	374,440.65	3,285,329.08
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	8,440.00	374,440.65	3,472,519.27
EXPENDITURES			
9. Donor-Authorized Expenditures	15,000.00	483,903.51	3,913,775.42
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	15,000.00	483,903.51	3,913,775.42
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)	(6,560.00)	(109,462.86)	(441,256.15)
a. Deferred Revenue			9,468.63
b. Accounts Payable			0.00
c. Accounts Receivable	6,560.00	109,462.86	450,714.78
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	50,957.19
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	50,956.31
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,000.00	483,903.51	3,913,765.42

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LOCAL GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

Fullerton Elementary
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LOCAL PROGRAM NAME	School Readiness Initiative	CA Tech Assistance Program (CTAP)	State Readiness (Proposition 10)	School Nurse Expansion Program	AVID Implementation Grant	TOTAL
1. a. Prior Year Carryover	9010	9010	9010	9010	9010	41,834.95
b. Restr Bal Transfers (Obj 8997)						0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	2,742.00	5,295.95	28,797.00			41,834.95
2. a. Current Year Award	8699	8677	8699	8699	8677	542,122.00
b. Other Adjustments	275	320	392	394	397	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	87,550.00	0.00	301,572.00	153,000.00		542,122.00
3. Required Matching Funds/Other	87,550.00	0.00	301,572.00	153,000.00	0.00	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	90,292.00	5,295.95	330,369.00	153,000.00	5,000.00	583,956.95
REVENUES						
5. Revenue Deferred from Prior Year		5,259.95			5,000.00	10,259.95
6. Cash Received in Current Year	53,705.08	0.00	120,731.70	79,551.91		253,988.69
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	53,705.08	5,259.95	120,731.70	79,551.91	5,000.00	264,248.64
EXPENDITURES						
9. Donor-Authorized Expenditures	90,292.00	0.00	330,369.00	153,000.00	3,103.13	576,764.13
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	90,292.00	0.00	330,369.00	153,000.00	3,103.13	576,764.13
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(36,586.92)	5,259.95	(209,637.30)	(73,448.09)	1,896.87	(312,515.49)
a. Deferred Revenue		5,259.95			1,896.87	7,156.82
b. Accounts Payable	36,586.92		209,637.30	73,448.09		0.00
c. Accounts Receivable (line 4 minus line 9)	0.00	5,295.95	0.00	0.00	1,896.87	7,192.82
14. Unused Grant Award Calculation (line 5 plus line 6 minus line 13a enter line 14 amount here)	0.00	5,259.95	0.00	0.00	1,896.87	7,156.82
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)	90,292.00	0.00	330,369.00	153,000.00	3,103.13	576,764.13

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	Medi-Cal Reimbursement	ARRA - SF5F	TOTAL
FEDERAL CATALOG NUMBER	93,778	84,394	
RESOURCE CODE	5640	3200	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)	255	260	
AWARD			
1. Prior Year Restricted Ending Balance	128,340.78	0.00	128,340.78
2. a. Current Year Award	149,950.00	4,509,392.00	4,659,342.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	149,950.00	4,509,392.00	4,659,342.00
3. Required Matching Funds/Other		3,860.25	3,860.25
4. Total Available Award (sum lines 1, 2c, & 3)	278,290.78	4,513,252.25	4,791,543.03
REVENUES			
5. Cash Received in Current Year	126,455.58	3,381,243.00	3,507,698.58
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	23,494.42	1,128,149.00	1,151,643.42
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	23,494.42	1,128,149.00	1,151,643.42
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	149,950.00	4,509,392.00	4,659,342.00
EXPENDITURES			
10. Donor-Authorized Expenditures	216,920.25	3,860.25	220,780.50
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	216,920.25	3,860.25	220,780.50
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	61,370.53	4,509,392.00	4,570,762.53

STATE PROGRAM NAME	Gifted & Talented Education (GATE)	High Priority Schools Grant	Spe. Ed - Non Public School	Spe Ed Pre Mental Health	Economic Impact Aide (EIA)	School Library Improvement BG	California Peer Review (PAR)
RESOURCE CODE	7140	7258/0123	6500	6500	7090	7395/0247	7271
REVENUE OBJECT	8311	8590	misc	8792	8590	8590	8590
LOCAL DESCRIPTION (if any)	115	210	150	516	302	304	306
AWARD							
1. a. Prior Year Restricted Ending Balance	14,409.44	0.00	0.00	87,766.00		714,330.68	131,242.62 (131,242.00)
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	14,409.44	0.00	0.00	87,766.00	0.00	714,330.68	0.62
2. a. Current Year Award	104,614.00	491,600.00	9,084,522.35	61,667.00	1,990,535.00	1,115,300.00	51,411.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)	(42,382.80)	(31,109.58)	4,949,090.51			(250,000.00)	(7,940.17)
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	62,231.20	460,490.42	14,033,612.86	61,667.00	1,990,535.00	865,300.00	43,470.83
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	76,640.64	460,490.42	14,033,612.86	149,433.00	1,990,535.00	1,579,630.68	43,471.45
REVENUES							
5. Cash Received in Current Year	48,189.22	460,490.42	8,481,252.53	61,667.00	1,969,311.54	865,300.00	33,188.83
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	14,041.98	0.00	5,552,360.33	0.00	21,223.46	0.00	10,282.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	14,041.98	0.00	5,552,360.33	0.00	21,223.46	0.00	10,282.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	62,231.20	460,490.42	14,033,612.86	61,667.00	1,990,535.00	865,300.00	43,470.83
EXPENDITURES							
10. Donor-Authorized Expenditures	76,640.64	431,696.36	14,033,612.49	51,433.45	1,376,267.63	1,352,235.03	43,471.45
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	76,640.64	431,696.36	14,033,612.49	51,433.45	1,376,267.63	1,352,235.03	43,471.45
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	28,794.06	0.37	97,999.55	614,267.37	227,395.65	0.00

STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Fullerton Elementary
Orange County

STATE PROGRAM NAME	Career Technical Ed. Equip. & Supp.	Arts & Music Block Grant	Arts, Music, PE Supp. & Equip.	Administrator Training Program	Supplemental School Counselor	Professional Development BG	Targ. Inst. Improvement Grant
RESOURCE CODE	6377	6760/0265	6761	7325	7080	7393	7045
REVENUE OBJECT	8590	8590	8590	8590	8590*	8590	8590
LOCAL DESCRIPTION (if any)	315	316	317/319	325	326	327	328-7
AWARD							
1. a. Prior Year Restricted Ending Balance	31,378.82	235,755.42	995,109.07	9,795.00	75,395.00		3,388.62
b. Restr Bal Transfers (Obj 8997)	(19,099.85)	(231,229.23)	(460,176.32)				
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	12,278.97	4,526.19	534,932.75	9,795.00	75,395.00	0.00	3,388.62
2. a. Current Year Award		193,404.00			196,567.00	627,328.00	
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments					13,207.18		
e. Adj Curr Yr Award (sum lines 2a through 2d)	0.00	193,404.00	0.00	0.00	209,774.18	627,328.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	12,278.97	197,930.19	534,932.75	9,795.00	285,169.18	627,328.00	3,388.62
REVENUES							
5. Cash Received in Current Year		114,995.00		(3,900.00)	13,207.18	627,328.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	78,409.00	0.00	3,900.00	196,567.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	78,409.00	0.00	3,900.00	196,567.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	193,404.00	0.00	0.00	209,774.18	627,328.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	12,278.97	122,930.19	534,932.75	9,795.00	285,169.18	627,328.00	3,388.62
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	12,278.97	122,930.19	534,932.75	9,795.00	285,169.18	627,328.00	3,388.62
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	75,000.00	0.00	0.00	0.00	0.00	0.00

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Fullerton Elementary
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STATE PROGRAM NAME	Targetted Inst. Imp.	Physical Ed Teacher Incentive	Community Based Eng. Tutoring Pro	English Language Acquisition Program	School Safety Violence Prevention	Teacher Credentialing BG	Staff Development Math Reading Grt
RESOURCE CODE	7394	6258	6285	6286	6405	7392	7294
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	328-1	341	343	345	352	355	356
AWARD							
1. a. Prior Year Restricted Ending Balance	343,415.28	197,779.14	52,769.82	150,011.46	30.31	91,946.35	11,233.00
b. Restr Bal Transfers (Obj 8997)	(114,453.93)	(174,424.75)		0.00			(11,233.00)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	228,961.35	23,354.39	52,769.82	150,011.46	30.31	91,946.35	0.00
2. a. Current Year Award	1,057,369.00	185,895.00	127,498.00	197,927.00	58,503.00	220,312.00	
b. Block Grant Transfers (Obj 8995)	0.00		(16,083.07)		(15,626.74)	(6,554.21)	
c. Cat Flex Transfers (Obj 8998)	(290,000.00)						
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	767,369.00	185,895.00	111,414.93	197,927.00	42,876.26	213,757.79	0.00
3. Required Matching Funds/Other	(897,207.00)						
4. Total Available Award (sum lines 1c, 2e, & 3)	99,123.35	209,249.39	164,184.75	347,938.46	42,906.57	305,704.14	0.00
REVENUES							
5. Cash Received in Current Year	662,105.00	185,895.00	111,414.93	0.00	(15,626.74)	162,309.29	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	105,264.00	0.00	0.00	197,927.00	58,503.00	51,448.50	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	105,264.00	0.00	0.00	197,927.00	58,503.00	51,448.50	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	767,369.00	185,895.00	111,414.93	197,927.00	42,876.26	213,757.79	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	99,123.35	209,249.39	164,184.75	218,994.48	42,906.57	305,704.14	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	99,123.35	209,249.39	164,184.75	218,994.48	42,906.57	305,704.14	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	128,943.98	0.00	0.00	0.00

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

Fullerton Elementary
Orange County

STATE PROGRAM NAME	Instr Mat'l Libr Ed Tech	Pupil Retention BG	School Discretionary BG	District Discretionary BG	Quality Ed. Invest. Act. (QEIA)	Instructional Material K-8 (IMF)	California Library Act
RESOURCE CODE	7398	7390	7396	7397	7400	7156/0189	6296
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	361	362	364	368	369	380	384
AWARD							
1. a. Prior Year Restricted Ending Balance	108,566.44	5,370.02	281,222.22	269,946.00	206,151.61	651,890.45	696.00
b. Restr Bal Transfers (Obj 8997)	(9,854.79)	(5,370.00)	(108,626.40)	(269,946.00)			
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	98,711.65	0.02	172,595.82	0.00	206,151.61	651,890.45	696.00
2. a. Current Year Award		4,603.00			496,900.00	797,819.00	
b. Block Grant Transfers (Obj 8995)						7,133.00	
c. Cat Flex Transfers (Obj 8998)		(4,546.37)					
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	0.00	56.63	0.00	0.00	496,900.00	804,952.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	98,711.65	56.65	172,595.82	0.00	703,051.61	1,456,842.45	696.00
REVENUES							
5. Cash Received in Current Year	0.00	(122.37)		0.00	496,900.00	804,952.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	179.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	179.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	56.63	0.00	0.00	496,900.00	804,952.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	98,711.65	56.65	172,595.82	0.00	489,515.72	1,048,487.21	696.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	98,711.65	56.65	172,595.82	0.00	489,515.72	1,048,487.21	696.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	213,535.89	408,355.24	0.00

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

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	English Learners Supplemental Fund	Maintenance & Operation	Transportation Home To School	Transportation Special Education	Lottery	TOTAL
AWARD						
1. a. Prior Year Restricted Ending Balance	58,243.10				285,429.53	5,013,271.40 (1,535,656.27)
b. Restr Bal Transfers (Obj 8997)						
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	58,243.10	0.00	0.00	0.00	285,429.53	3,477,615.13
2. a. Current Year Award			499,203.00	745,314.00	160,491.55	18,468,782.90
b. Block Grant Transfers (Obj 8995)				0.00		0.00
c. Cat Flex Transfers (Obj 8998)						(664,242.94)
d. Other Adjustments	5,182.00	2,580,717.32	16,026.28			7,571,356.29
e. Adj Curr Yr Award (sum lines 2a through 2d)	5,182.00	2,580,717.32	515,229.28	745,314.00	160,491.55	25,375,896.25
3. Required Matching Funds/Other	0.00	0.00	407,629.14	200,169.56		(289,408.30)
4. Total Available Award (sum lines 1c, 2e, & 3)	63,425.10	2,580,717.32	922,858.42	945,483.56	445,921.08	28,564,103.08
REVENUES						
5. Cash Received in Current Year	5,182.00	2,580,717.32	463,389.25	670,782.60	3,409.63	18,802,337.63
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	0.00	51,840.03	74,531.40	157,081.92	6,573,558.62
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	51,840.03	74,531.40	157,081.92	6,573,558.62
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	5,182.00	2,580,717.32	515,229.28	745,314.00	160,491.55	25,375,896.25
EXPENDITURES						
10. Donor-Authorized Expenditures	63,425.10	2,580,717.32	922,858.42	945,483.56	137,653.85	26,461,543.74
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	63,425.10	2,580,717.32	922,858.42	945,483.56	137,653.85	26,461,543.74
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	308,267.23	2,102,559.34

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	54,978,922.54	301	0.00	303	54,978,922.54	305	2,196,578.42		307	52,782,344.12	309
2000 - Classified Salaries	17,161,775.12	311	6,293.88	313	17,155,481.24	315	2,252,069.18		317	14,903,412.06	319
3000 - Employee Benefits (Excluding 3800)	19,666,760.62	321	726,257.08	323	18,940,503.54	325	766,835.32		327	18,173,668.22	329
4000 - Books, Supplies Equip Replace. (6500)	5,704,475.77	331	(6.30)	333	5,704,482.07	335	2,462,959.19		337	3,241,522.88	339
5000 - Services. . . & 7300 - Indirect Costs	7,424,856.11	341	539.99	343	7,424,316.12	345	2,665,491.29		347	4,758,824.83	349
TOTAL					104,203,705.51	365			TOTAL	93,859,772.11	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	46,737,980.10 375
2. Salaries of Instructional Aides Per EC 41011.		2100	4,553,864.38 380
3. STRS.		3101 & 3102	3,789,313.81 382
4. PERS.		3201 & 3202	339,630.62 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	999,330.49 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	6,858,418.49 385
7. Unemployment Insurance.		3501 & 3502	152,514.23 390
8. Workers' Compensation Insurance.		3601 & 3602	486,625.95 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			63,917,678.07 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			1,045,917.17 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			62,871,760.90 397
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.			66.98%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	66.98%
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).	93,859,772.11
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Unaudited Actuals
2008-09 Unaudited Actuals
Schedule of Long-Term Liabilities

Fullerton Elementary
Orange County

30 66506 0000000
Form DEBT

	Unaudited Balance July 1	Audit Adjustments/Resstatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	46,545,458.00		46,545,458.00		1,155,000.00	45,390,458.00	1,295,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	7,335,000.00		7,335,000.00		215,000.00	7,120,000.00	220,000.00
Capital Leases Payable	3,086,389.00		3,086,389.00	799,730.00	1,601,444.00	2,284,675.00	1,210,706.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	19,462,969.00		19,462,969.00		425,263.00	19,037,706.00	440,263.00
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	1,031,028.09		1,031,028.09	14,268.28		1,045,296.37	
Governmental activities long-term liabilities	77,460,844.09	0.00	77,460,844.09	813,998.28	3,396,707.00	74,878,135.37	3,165,969.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2007-08 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2007-08 Actual			2008-09 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	67,883,671.76	989,895.20	68,873,566.96			71,605,575.43
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	13,461.40		13,461.40			13,419.86
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2007-08			Adjustments to 2008-09		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2008-09 data should tie to Principal Apportionment Attendance Software reports)	2008-09 P2 Report			2009-10 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	13,174.94		13,174.94	13,008.72		13,008.72
2. ROC/P ADA**			0.00			0.00
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**	171,445.00		171,445.00	100,000.00		100,000.00
5. Divide Line B4 by 700 (Round to 2 decimal places)			244.92			142.86
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			13,419.86			13,151.58
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)			13,419.86			13,151.58
C. LOCAL PROCEEDS OF TAXES TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2008-09 Actual			2009-10 Budget		
1. Homeowners' Exemption (Object 8021)	251,892.43		251,892.43	251,893.00		251,893.00
2. Timber Yield Tax (Object 8022)	6.69		6.69	4.00		4.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	361,368.58		361,368.58	0.00		0.00
4. Secured Roll Taxes (Object 8041)	27,386,490.67		27,386,490.67	26,829,325.00		26,829,325.00
5. Unsecured Roll Taxes (Object 8042)	1,156,514.83		1,156,514.83	1,160,540.00		1,160,540.00
6. Prior Years' Taxes (Object 8043)	1,099,890.05		1,099,890.05	1,459,801.00		1,459,801.00
7. Supplemental Taxes (Object 8044)	1,031,550.84		1,031,550.84	1,118,426.00		1,118,426.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	433,267.58		433,267.58	466,811.00		466,811.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Objects 8047 & 8625) (Only if not counted in redevelopment agency's limit)	104,421.75		104,421.75	104,422.00		104,422.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	31,825,403.42	0.00	31,825,403.42	31,391,222.00	0.00	31,391,222.00
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)	31,825,403.42	0.00	31,825,403.42	31,391,222.00	0.00	31,391,222.00

	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			989,895.20			968,389.00
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)			989,895.20			968,389.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	39,281,206.56		39,281,206.56	34,376,933.00		34,376,933.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	256.43		256.43	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8311)**	0.00		0.00	0.00		0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8319)**	0.00		0.00	0.00		0.00
28. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)**	0.00		0.00	0.00		0.00
29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)**	0.00		0.00	0.00		0.00
30. ROC/P Apportionment - CY (Res. 6350, Object 8311)**	0.00		0.00	0.00		0.00
31. ROC/P Apportionment - PY (Res. 6350, Object 8319)**	0.00		0.00	0.00		0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8480)**	0.00		0.00	0.00		0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	4,097,624.00		4,097,624.00	3,281,000.00		3,281,000.00
35. Class Size Reduction, Grade 9 (Object 8435)**	0.00		0.00	0.00		0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	43,379,086.99	0.00	43,379,086.99	37,657,933.00	0.00	37,657,933.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	281,397.00		281,397.00	263,198.00		263,198.00
38. TOTAL STATE AID (Lines C36 plus C37)	43,660,483.99	0.00	43,660,483.99	37,921,131.00	0.00	37,921,131.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	110,622,498.40		110,622,498.40	97,297,179.00		97,297,179.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	355,909.72		355,909.72	250,000.00		250,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			68,873,566.96			71,605,575.43
2. Inflation Adjustment			1,042.9			1,006.2
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9969			0.9800
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			71,605,575.43			70,608,539.40
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			31,825,403.42			31,391,222.00
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)			1,610,383.20			1,578,189.60
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			40,770,067.21			37,921,131.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			40,770,067.21			37,921,131.00
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])			234,317.88			178,553.24
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			32,059,721.30			31,569,775.24
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)			40,535,749.33			37,921,131.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			32,059,721.30			
b. State Subventions (Line D8)			40,535,749.33			
c. Less: Excluded Appropriations (Line C23)			989,895.20			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			71,605,575.43			

	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael C. Genest, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2008-09 Actual			2009-10 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			71,605,575.43			70,608,539.40
12. Appropriations Subject to the Limit (Line D9d)			71,605,575.43			

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

Gary Cardinale, Ed. D. _____ 714-447-7412 _____
 Gann Contact Person Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,931,583.61
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 88,541,678.41

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.31%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,590,593.14
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	290,767.85
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A1)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,881,360.99
9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$-1,034,621.84, minus [2nd prior year indirect cost rate of 2.82% times Line B18])	(173,948.22)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,707,412.77

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	72,350,849.83
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,328,576.36
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,359,366.87
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	6,832.13
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	1,024,742.32
8. External Financial Audit - Other (Function 7191, objects 5000-5999)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,493,759.42
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A1)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,168,206.44
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,384,240.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	107,116,573.37

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 3.62%

D. Preliminary Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2010-11 see www.cde.ca.gov/fg/ac/icc)
(Line A10 divided by Line B18) 3.46%

Unaudited Actuals
2008-09 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. REVENUES AND OTHER FINANCING SOURCES					
1. Beginning Balance	9791-9795	0.00		285,429.53	285,429.53
2. State Lottery Revenue	8560	1,507,308.19		160,491.55	1,667,799.74
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,507,308.19	0.00	445,921.08	1,953,229.27
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,507,308.19			1,507,308.19
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		137,653.85	137,653.85
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,507,308.19	0.00	137,653.85	1,644,962.04
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	308,267.23	308,267.23

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

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

Section I - Expenditures	Funds 01, 09, and 62			2008-09 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	108,324,945.74
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	6,764,971.56
C. Less state and local expenditures not allowed for MOE: (all resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	6,832.13
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	51,038.69
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,162,158.40
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,090,705.68
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	0.00
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	343,406.35
9. PERS Reduction	All	All	3801-3802	398,568.48
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				3,052,709.73
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)				98,507,264.45
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				98,507,264.45

Section II - Expenditures Per ADA		2008-09 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		13,109.54
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	256,018.00 Divided by 700	365.74
C. Total ADA before adjustments (Lines A plus B)		13,475.28
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		13,475.28
F. Expenditures per ADA (Line I.G divided by line II.E)		\$7,310.22
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F. Note: If the prior year MOE was not met, CDE may adjust the prior year base expenditure amounts.)	100,190,681.52	7,438.32
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	100,190,681.52	7,438.32
B. Required effort (Line A.2 times 90%)	90,171,613.37	6,694.49
C. Current year expenditures (Line I.G and line II.F)	98,507,264.45	7,310.22
D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2010-11 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)	2,016,794.74	2,448,792.55	6,994,844.81	1,557,083.04	8,784,351.05	0.00	922,858.42	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	537.17	537.17	537.17	537.17	558.50	558.50	650.00	
3100 Alternative Schools								
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Vocational Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Vocational Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	88.20	88.20	88.20	88.20	67.70	67.70	397.00	
6000 ROC/P								
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	625.37	625.37	625.37	625.37	626.20	626.20	1,047.00	

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	599.63	0.00	599.63	25.77	625.40	
1110	Regular Education, K-12	61,267,326.50	19,589,154.10	80,856,480.60	3,475,108.07	84,331,588.67	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	16,834,596.37	3,135,570.51	19,970,166.88	858,292.22	20,828,459.10	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	6,832.13	0.00	6,832.13	293.64	7,125.77	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					0.00	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					48,097.47	
----	Other Outgo					2,938,542.11	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation		0.00	0.00	281,615.76	281,615.76	
----	Indirect Costs Charged to Other Funds				(111,108.54)	(111,108.54)	
----	Total General Fund Expenditures	78,109,354.63	22,724,724.61	100,834,079.24	4,504,226.92	108,324,945.74	

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 Service (Functions 4000-4999)	Community Service (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													
0601	Pre-Kindergarten	599.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	599.63
1110	Regular Education, K-12	59,622,638.89	2,537,185.53	454,898.44	297,859.25	638,035.17	0.00	0.00	0.00	0.00	176.22	0.00	61,267,326.50
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	13,533,337.95	1,032,129.57	0.00	23,078.61	1,300,566.68	945,483.56	0.00	0.00	0.00	0.00	0.00	16,834,596.37
6000	ROC/P	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,832.13	0.00	0.00	0.00	6,832.13
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	0.00
Total Direct Charged Costs		73,156,576.47	1,285,848.10	454,898.44	320,937.86	1,938,601.85	945,483.56	0.00	6,832.13	0.00	176.22	0.00	78,109,354.63

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	11,181,570.29	7,834,653.56	572,930.25	19,589,154.10
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,835,944.85	949,697.49	349,928.17	3,135,570.51
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		13,017,515.14	8,784,351.05	922,858.42	22,724,724.61

A. Central Administration Costs in General Fund		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,024,742.32
2	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,590,593.14
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund	4,615,335.46
B. Direct Charged and Allocated Costs in General Fund		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	78,109,354.63
2	Total Allocated Costs (from Form PCR, Column 2, Total)	22,724,724.61
3	Total Direct Charged and Allocated Costs in General Fund	100,834,079.24
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,168,206.44
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	4,384,240.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	6,552,446.44
D. Total Direct Charged and Allocated Costs (B3 + C5)		107,386,525.68
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.30%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400 and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400 and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			48,097.47		48,097.47
Other Outgo (Objects 1000-7999)				2,938,542.11	2,938,542.11
Total Other Costs	0.00	0.00	48,097.47	2,938,542.11	2,986,639.58

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,557.24	5,872.24
2. Inflation Increase	0041	315.00	250.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,872.24	6,122.24
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,872.24	6,122.24
b. Revenue Limit ADA	0033	13,209.60	13,170.43
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	77,569,941.50	80,632,533.36
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	76,113.00	82,438.00
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	105,994.00	108,693.00
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	77,752,048.50	80,823,664.36
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.92156	0.82033
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	71,653,177.82	66,302,076.58
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	198,213.77	201,821.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	463,384.61	472,544.00
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)	---	(265,170.84)	(270,723.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	71,388,006.98	66,031,353.58

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	31,720,981.67	31,286,780.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	104,421.75	104,422.00
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	31,825,403.42	31,391,202.00
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	39,562,603.56	34,640,151.58
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	281,397.00	263,198.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	9006/0570		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(281,397.00)	(263,198.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	39,281,206.56	34,376,953.58
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	39,281,206.56	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	112,192.00	91,507.00
46. California High School Exit Exam	9002	228,356.00	218,172.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	251,540.00	240,321.00
48. Apprenticeship Funding	9006/0570		
49. Community Day School Additional Funding	9007		

Description	2008-09 Actual	2009-10 Budget	% Diff.
SELPA Name: North Orange (MM)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes, IDEA, and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Federal IDEA, Part B, Local Assistance Grants			0.00%
4. Applicable Excess ERAF			0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			
C. Growth Apportionment or Declining ADA Adjustment			
D. Special Disabilities Adjustment Apportionment			
E. Subtotal (Sum of lines A.5, B, C, and D)			
	0.00	0.00	0.00%
F. Program Specialist/Regionalized Services Apportionment			
G. Low Incidence Materials and Equipment Apportionment			
H. Out of Home Care Apportionment			
I. NPS/LCI Extraordinary Cost Pool Apportionment			
J. Adjustment for NSS with Declining Enrollment			
K. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum of lines E through J)			
	0.00	0.00	0.00%
L. Mental Health Apportionment			
M. State Mandate Settlement (SB 982/CH 203, Statutes of 2001)			
N. Federal IDEA Local Assistance Grants - Preschool			
O. Federal IDEA - Section 619 Preschool			
P. Other Federal Discretionary Grants			
Q. Other Adjustments			
R. Total SELPA Revenues (Sum lines K through Q)			
	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Orange County Department of Education (MM00)			
			0.00%
Buena Park Elementary (MM21)			
			0.00%
Fullerton Elementary (MM22)			
			0.00%
La Habra City Elementary (MM23)			
			0.00%
Fullerton Joint Union High (MM24)			
			0.00%
Lowell Joint Elementary (MM25)			
			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.R)			
	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Current LEA: 30-66506-0000000 Fullerton Elementary		
Selected SELPA: MM		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA ID	SELPA-TITLE	DATE APPROVED (from Form SEA)
MM	North Orange	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT											
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	901,369.21	0.00	0.00	0.00	719,539.90	1,310,167.77	4,772,227.83	0.00		7,703,304.71
2000-2999	Classified Salaries	797,331.80	0.00	0.00	0.00	233,833.13	1,067,144.11	1,722,363.53	0.00		3,820,672.57
3000-3999	Employee Benefits	529,435.38	0.00	0.00	0.00	202,976.44	634,724.92	1,774,781.25	0.00		3,141,917.99
4000-4999	Books and Supplies	115,152.83	0.00	0.00	0.00	5,709.51	31,376.51	18,398.30	0.00		170,637.15
5000-5999	Services and Other Operating Expenditures	337,404.76	0.00	0.00	0.00	55.00	5,232.55	1,655,371.64	0.00		1,998,063.95
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,660,693.98	0.00	0.00	0.00	1,162,113.98	3,048,645.96	9,943,142.55	0.00	0.00	16,834,596.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	796.99	0.00	0.00		796.99
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	3,135,570.44	0.00	0.00	0.00	0.00	796.99	0.00	0.00		3,135,570.44
	Total Indirect Costs and PCR Allocations	5,816,264.42	0.00	0.00	0.00	0.00	796.99	0.00	0.00	0.00	3,135,570.44
TOTAL COSTS											
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)											
1000-1999	Certificated Salaries	15,313.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00		15,313.68
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	2,737.18	0.00	0.00	0.00	118,757.32	0.00	428,996.39	0.00		563,067.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	100,032.29	0.00	1,156,815.99	0.00		1,256,848.28
5000-5999	Services and Other Operating Expenditures	55,939.02	0.00	0.00	0.00	35,371.87	0.00	515,628.12	0.00		553,737.17
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	5,709.51	0.00	15,624.50	0.00		21,334.01
7130	State Special Schools	0.00	0.00	0.00	0.00	55.00	0.00	995.00	0.00		56,989.02
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	73,989.88	0.00	0.00	0.00	259,925.99	0.00	2,118,060.00	0.00	0.00	2,451,975.87
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL BEFORE OBJECT 8980											
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3370-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	73,989.88	0.00	0.00	0.00	259,925.99	0.00	2,118,060.00	0.00	0.00	2,451,975.87
TOTAL COSTS											

Unaudited Actuals
Special Education Maintenance of Effort
2008-09 Actual vs. 2007-08 Actual Comparison
2008-09 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3385, 3390, 3370, 3375, 3385, 3405, & 6000-9999)											
1000-1999	Certificated Salaries	886,055.63	0.00	0.00	0.00	600,782.58	1,310,167.77	4,343,231.44			7,140,237.32
2000-2999	Classified Salaries	797,331.80	0.00	0.00	0.00	133,800.84	1,067,144.11	565,547.54			2,563,824.29
3000-3999	Employee Benefits	526,698.20	0.00	0.00	0.00	167,604.57	634,724.92	1,259,153.13			2,588,180.82
4000-4999	Books and Supplies	115,152.83	0.00	0.00	0.00	0.00	31,376.51	2,773.80			149,303.14
5000-5999	Services and Other Operating Expenditures	281,465.74	0.00	0.00	0.00	0.00	5,232.55	1,654,376.64			1,941,074.93
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	2,606,704.10	0.00	0.00	0.00	902,187.99	3,048,645.86	7,825,082.55		0.00	14,382,620.50
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	796.99	0.00			796.99
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
PCRA	Program Cost Report Allocations	3,135,570.44	0.00	0.00	0.00	0.00	796.99	0.00			3,135,570.44
	Total Indirect Costs and PCR Allocations	3,135,570.44	0.00	0.00	0.00	0.00	796.99	0.00		0.00	3,136,367.43
	TOTAL BEFORE OBJECT 8980	5,742,274.54	0.00	0.00	0.00	902,187.99	3,049,442.85	7,825,082.55		0.00	17,518,987.93
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										0.00
TOTAL COSTS											
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										1,942,664.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										5,149,260.07
TOTAL COSTS											
											7,091,924.07

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

2007-08 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2007-08 Report SEMA, 2007-08 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	17,859,910.85	7,972,753.59
2. Enter audit adjustments of 2007-08 special education expenditures from SACS2009ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62 resources 0000-2999 & 6000-9999, Object 9793)		
_____ _____ _____		
3. Enter restatements of 2008-09 special education beginning fund balances from SACS2009ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62 resources 0000-2999 & 6000-9999, Object 9795)	0.00	0.00
_____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____ _____ _____		
5. 2007-08 Expenditures, Adjusted for 2008-09 MOE Calculation (Sum lines 1 through 4)	17,859,910.85	7,972,753.59
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2007-08 Report SEMA, 2007-08 Expenditures by LEA (LE-CY) worksheet	431.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____ _____ _____		
3. 2007-08 Unduplicated Pupil Count, Adjusted for 2008-09 MOE Calculation (Line C1 plus Line C2)	431.00	

SELPA: North Orange (MM)

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

TEST 1

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2008-09 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2007-08 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES TEST			
1. Total special education expenditures	19,970,963.80		
2. Less: Expenditures paid from federal sources	2,451,975.87		
3. Expenditures paid from state and local sources	17,518,987.93	17,859,910.85	(340,922.92)
4. Special education unduplicated pupil count	434	431	
5. Per capita state and local expenditures (A3/A4)	40,366.33	41,438.31	(1,071.98)
6. Expenditures from local sources	7,091,924.07	7,972,753.59	
7. Per capita local expenditures (A6/A4)	16,340.84	18,498.27	

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

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

B. LOCAL EXPENDITURES TEST

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

Click on the button that applies:

	<u>FY 2008-09</u>	<u>FY 2007-08</u>	<u>Difference</u>
<input type="checkbox"/> 1. Last year's local expenditures met MOE requirement:			
a. Local expenditures (Line A6)			
b. Per capita local expenditures (Line A7)			

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

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

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

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

SELPA: North Orange (MM)

TEST 2

	<u>State and Local</u>	<u>Local Only</u>
Excess of prior year's expenditures over current year's expenditures, if MOE is not met in Test 1: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only)	<u>340,922.92</u>	
Less: Up to 50% of increase in IDEIA Part B funding in current year compared with prior year. (This option of using up to 50% of increase in IDEIA grant to reduce the level of local expenditures is available only if the LEA used/will use the freed up local funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount of expenditures the LEA may reduce under this exception [P.L. 108-446].):		
Current year funding		
Less: Prior year's funding		
Increase in funding (if difference is positive)	<u>0.00</u>	
50% of increase in funding	<u>0.00</u>	
Enter portion used to reduce expenditures (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)		
Excess of prior year's expenditures after the 50% allowance or portion thereof	<u>340,922.92</u>	

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

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

SELPA: North Orange (MM)

TEST 3

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

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

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
<u>Reduction of NPS Students</u>	307,651.00	
<u>Reductions of Legal Services and Attorney Fees</u>	78,760.01	
<u>Loss of 1 aide due to student leaving the program</u>	28,000.00	
<u>Total exempt reductions</u>	414,411.01	

Calculation:

Excess of prior year's expenditures after 50% of increase in funding (per Test 2, if MOE is not met in Test 2)	340,922.92	
Less: Exempt reductions	414,411.01	
Net reduction of current year expenditures compared with prior year's expenditures (if zero or less in either column, MOE is met; if positive, MOE is not met)	(73,488.09)	

Gary Cardinale, Ed.D.
Contact Name

714-447-7412
Telephone Number

Assistant Superintendent, Business Services
Title

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E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Plus: ARRA 08-09 Expenditures (From LEA Exps Worksheet)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT											
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										434
1000-1999	Certificated Salaries	891,474.00	0.00	0.00	0.00	812,332.00	1,251,249.00	4,881,396.00	0.00		7,836,451.00
2000-2999	Classified Salaries	825,128.00	0.00	0.00	0.00	342,522.00	1,064,627.00	1,721,344.00	0.00		3,953,621.00
3000-3999	Employee Benefits	559,958.00	0.00	0.00	0.00	278,123.00	640,043.00	1,879,396.00	0.00		3,357,520.00
4000-4999	Books and Supplies	114,750.00	0.00	0.00	0.00	105,196.00	31,582.00	62,407.00	0.00		313,935.00
5000-5999	Services and Other Operating Expenditures	459,037.00	0.00	0.00	0.00	761,464.00	4,435.00	1,388,955.00	0.00		2,613,891.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,850,347.00	0.00	0.00	0.00	2,259,637.00	2,991,936.00	9,933,498.00	0.00	0.00	18,075,418.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	46,568.00	0.00	0.00	0.00		46,568.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	46,568.00	0.00	0.00	0.00	0.00	46,568.00
	TOTAL COSTS	2,850,347.00	0.00	0.00	0.00	2,346,205.00	2,991,936.00	9,933,498.00	0.00	0.00	18,121,986.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)											
1000-1999	Certificated Salaries	878,046.00	0.00	0.00	0.00	488,579.00	1,251,249.00	4,601,738.00			7,227,612.00
2000-2999	Classified Salaries	825,128.00	0.00	0.00	0.00	26,790.00	1,064,627.00	485,596.00			2,402,141.00
3000-3999	Employee Benefits	557,083.00	0.00	0.00	0.00	136,805.00	640,043.00	1,337,299.00			2,671,230.00
4000-4999	Books and Supplies	114,750.00	0.00	0.00	0.00	0.00	31,582.00	3,850.00			150,182.00
5000-5999	Services and Other Operating Expenditures	458,481.00	0.00	0.00	0.00	0.00	4,435.00	1,386,955.00			1,849,871.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	2,831,468.00	0.00	0.00	0.00	662,174.00	2,991,936.00	7,815,438.00		0.00	14,301,036.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	TOTAL BEFORE OBJECT 8980	2,831,468.00	0.00	0.00	0.00	662,174.00	2,991,936.00	7,815,438.00	0.00	0.00	14,301,036.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all grants; resources 3000-3178 & 3410-5810, goals 5000-5999)										0.00
	TOTAL COSTS										14,301,036.00

Unaudited Actuals
Special Education Maintenance of Effort
2009-10 Budget vs. 2008-09 Actual Comparison
2009-10 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Plus: ARRA 08-09 Expenditures (From LEA Exps Worksheet)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)										
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 8010-7810, except 6500-6540, & 7240, goals 5000-5999)										
	TOTAL COSTS										1,829,458.00
											0.00
											6,133,828.00
											7,963,286.00

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

Unaudited Actuals
Special Education Maintenance of Effort
2009-10 Budget vs. 2008-09 Actual Comparison
2008-09 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT											
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	901,369.21	0.00	0.00	0.00	719,539.90	1,310,167.77	4,772,227.83	0.00		7,703,304.71
2000-2999	Classified Salaries	797,331.80	0.00	0.00	0.00	233,833.13	1,067,144.11	1,722,363.53	0.00		3,820,672.57
3000-3999	Employee Benefits	529,435.38	0.00	0.00	0.00	202,976.44	634,724.92	1,774,781.25	0.00		3,141,917.99
4000-4999	Books and Supplies	115,152.83	0.00	0.00	0.00	5,709.51	31,376.51	18,398.30	0.00		170,637.15
5000-5999	Services and Other Operating Expenditures	337,404.76	0.00	0.00	0.00	56.00	5,232.55	1,655,371.64	0.00		1,996,063.95
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,680,693.98	0.00	0.00	0.00	1,162,113.98	3,046,645.86	9,943,142.55	0.00	0.00	16,834,596.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	796.99	0.00	0.00		796.99
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,135,570.44	0.00	0.00	0.00	0.00	796.99	0.00	0.00	0.00	3,135,570.44
	TOTAL COSTS	2,680,693.98	0.00	0.00	0.00	1,162,113.98	3,049,442.85	9,943,142.55	0.00	0.00	16,835,393.36
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3401)											
1000-1999	Certificated Salaries	15,313.68	0.00	0.00	0.00	113,757.32	0.00	428,996.39	0.00		563,067.39
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	100,032.29	0.00	1,156,815.99	0.00		1,256,848.28
3000-3999	Employee Benefits	2,737.18	0.00	0.00	0.00	35,371.87	0.00	515,628.12	0.00		553,737.17
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	5,709.51	0.00	15,624.50	0.00		21,334.01
5000-5999	Services and Other Operating Expenditures	55,839.02	0.00	0.00	0.00	55.00	0.00	985.00	0.00		56,989.02
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	73,989.88	0.00	0.00	0.00	259,925.99	0.00	2,118,060.00	0.00	0.00	2,451,975.87
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	73,989.88	0.00	0.00	0.00	259,925.99	0.00	2,118,060.00	0.00	0.00	2,451,975.87
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										0.00
	TOTAL COSTS										2,451,975.87

Unaudited Actuals
Special Education Maintenance of Effort
2009-10 Budget vs. 2008-09 Actual Comparison
2008-09 Expenditures by LEA (L-E-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)											
1000-1999	Certificated Salaries	886,056.53	0.00	0.00	0.00	600,782.58	1,310,167.77	4,343,231.44			7,140,237.32
2000-2999	Classified Salaries	797,331.80	0.00	0.00	0.00	133,800.84	1,067,144.11	565,547.54			2,563,824.29
3000-3999	Employee Benefits	526,698.20	0.00	0.00	0.00	167,604.57	634,724.92	1,258,153.13			2,588,180.82
4000-4999	Books and Supplies	115,152.83	0.00	0.00	0.00	0.00	31,376.51	2,773.80			149,303.14
5000-5999	Services and Other Operating Expenditures	281,465.74	0.00	0.00	0.00	0.00	5,232.55	1,654,376.64			1,941,074.93
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	2,606,704.10	0.00	0.00	0.00	902,187.99	3,048,645.86	7,825,062.55		0.00	14,382,620.50
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	796.99	0.00			796.99
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	796.99	0.00			796.99
	TOTAL BEFORE OBJECT 8980	2,606,704.10	0.00	0.00	0.00	902,187.99	3,049,442.85	7,825,062.55		0.00	14,383,417.49
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00	0.00
TOTAL COSTS											
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										1,942,664.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										5,149,260.07
TOTAL COSTS											
										0.00	7,081,924.07

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

SELPA: North Orange (MM)

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

TEST 1

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Budgeted Amounts FY 2009-10 (LB-B Worksheet)</u>	<u>Actual Expenditures FY 2008-09 (LE-B Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES TEST			
1. Total special education expenditures	18,121,986.00	16,835,393.36	
2. Less: Expenditures paid from federal sources	3,820,950.00	2,451,975.87	
3. Expenditures paid from state and local sources	14,301,036.00	14,383,417.49	(82,381.49)
4. Special education unduplicated pupil count	434	434	
5. Per capita state and local expenditures (A3/A4)	32,951.70	33,141.51	(189.81)
6. Expenditures paid from local sources	7,963,286.00	7,091,924.07	
7. Per capita local expenditures (A6/A4)	18,348.59	16,340.84	

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

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

B. LOCAL EXPENDITURES TEST

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

Click on the button that applies:

	<u>Budget FY 2009-10</u>	<u>Actual FY 2008-09</u>	<u>Difference</u>
<input checked="" type="checkbox"/> 1. Last year's local expenditures met MOE requirement:			
a. Local expenditures (Line A6)	7,963,286.00	7,091,924.07	871,361.93
b. Per capita local expenditures (Line A7)	18,348.59	16,340.84	2,007.75

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

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

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

SELPA: North Orange (MM)

TEST 2

	<u>State and Local</u>	<u>Local Only</u>
Excess of prior year's expenditures over current year's budget, if MOE is not met in Test 1: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only)	0.00	0.00
Less: Up to 50% of increase in IDEIA Part B funding in current year compared with prior year. (This option of using up to 50% of increase in IDEIA grant to reduce the level of local expenditures is available only if the LEA used/will use the freed up local funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount of expenditures the LEA may reduce under this exception [P.L. 108-446].):		
Current year funding	_____	
Less: Prior year's funding	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
50% of increase in funding	<u>0.00</u>	
Enter portion used to reduce expenditures (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)	_____	_____
Excess of prior year's expenditures after the 50% allowance or portion thereof	<u>0.00</u>	<u>0.00</u>

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

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

SELPA: North Orange (MM)

TEST 3

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

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

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

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

Calculation:

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

Gary Cardinale, Ed.D.
Contact Name

714-447-7412
Telephone Number

Assistant Superintendent, Business Services
Title

gary_cardinale@fsd.k12.ca.us
E-mail Address

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	5.0	20.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	538.0	112.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	285.0	112.0
C. ENTER total number of miles driven to/from school	021/022	99,303.0	116,857.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230 7235, 7394, and 7397, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802 and 3902)		1,053,485.52	800,223.67
B. Books & Supplies (Objects 4200, 4300 and 4400)		22,773.47	114,866.70
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		1,003.20	1,096.80
2. Insurance (Objects 5400 and 5450)		6,159.64	12,999.82
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		4,765.55	1,778.19
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(240,667.61)	0.00
5. Other Services and Operating Expenditures (Objects 5100 and 5800) (Contracts for repairs should be charged to Object 5600)		73,701.95	13,062.42
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils	003/004	73,701.95	13,062.42
6. Communications (Object 5900)		1,306.25	1,117.45
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15 & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235 and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18 Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero.)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400 and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)	096/095	922,527.97	945,145.05
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	922,527.97	945,145.05
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	922,527.97	945,145.05
K. Indirect Costs (Approved indirect cost rate of 2.82% times the sum of Line J minus Line D minus Line D1)		26,015.29	26,653.09
L. Net Pupil Transportation Expense (Lines J and K)	100/101	948,543.26	971,798.14

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		948,543.26	971,798.14
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C5		73,701.95	13,062.42
2. ENTER payments by another LEA, included in Schedule II, Line C5		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			
2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA			
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, Line C5 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		73,701.95	13,062.42
G. Bus Operating Expense (Line A minus Line F)	110/111	874,841.31	958,735.72
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	8.810	8.204
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,626.099	8,560.140
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	73,701.95	13,062.42
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	948,543.26	971,798.14
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	502,481.09	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Gary Cardinale, Ed. D.

Title: Assistant Superintendent Business Services

Agency: _____

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Unaudited Actuals
2008-09 Unaudited Actuals
Technical Review Checks

Fullerton Elementary

Orange County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOB-8998 - (F) - Categorical Flexibility Transfers (Object 8998) are applicable only to programs specified in Education Code Section 42605 (SBX34), Section 15).	<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

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

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

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

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

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

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

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

CAT-TRANSFER - (F) - Categorical Flexibility Transfers (Object 8998) must net to zero. PASSED

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
14	0000	6200	-1,940.84

Explanation: Credit issued in current year for prior year invoice

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 E.C. Section 42127(i), selection of a Budget Adoption Cycle must be provided. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, 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 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.

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Unaudited Actuals
2009-10 Budget
Technical Review Checks

Fullerton Elementary

Orange County

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IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT						FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB			

01	7395	0	0000	0000	9740	01	7395	0.01
01	7395	0	0000	0000	9791	01	7395	0.01
01	7395	0	0000	0000	979Z	01	7395	0.01

Explanation: General Ledger total in county system does not match sacs data by one cent.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

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. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

BLOCK-GRANT-TRANSFER - (F) - Categorical Education Block Grant Transfers

(Object 8995) must net to zero by fund. PASSED

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

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

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

EXCESS-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) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10)

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

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

EXPORT CHECKS

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

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

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

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

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

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

Checks Completed.