WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

2009-2010 Unaudited Actuals Financial Report

September 15, 2010

West Contra Costa Unified School District

2009-2010 Unaudited Actuals Financial Report

Board Members

Audrey Miles
Board President

Antonio Medrano
Board Clerk

Madeline Kronenberg
Board Member

Charles Ramsey
Board Member

Tony Thurmond
Board Member

District Staff

Bruce Harter
Superintendent

Sheri Gamba
Associate Superintendent
Business Services

Lisa Erwin
Executive Director
Business Services

Andre Bell
Executive Director
Business Services (Bond)

SUMMARY OF ALL FUNDS

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2009-2010 UNAUDITED ACTUALS REPORT - DISTRICT SUMMARY
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE

	GENERAL FUND			SPECIAL REVENUE FUNDS	CAPITAL OUTLAY FUNDS	OTHER FUNDS	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED	Total	Schedule 3	Schedule 5	Schedule 7	
ASSETS							
Cash in County Treasury	$ (7,835,253)	$ 25,926,944	$ 18,091,691	$ 2,971,381	$ 196,594,483	$ 46,877,855	$ 264,535,410
Cash in Banks	(677)	38,786	38,108	189,576	-	-	227,684
Revolving Fund	70,000	-	70,000	-	-	-	70,000
Cash With Fiscal Agent	-	-	-	-	8,466,969	1,316,192	9,783,162
Cash Collections Awaiting Deposit	2,248	1,188	3,436	1,050	-	898	5,383
Investments	93	-	93	5,297,659	24,733,782	11,371,986	41,403,520
Accounts Receivable	27,116,982	14,590,710	41,707,692	3,072,417	427,416	36,435	45,243,961
Due From Other Funds	-	-	-	-	-	-	-
Stores Inventories	260,432	-	260,432	-	-	-	260,432
Prepaid Expense	-	-	-	441,016	-	-	441,016
Total Assets	$ 19,613,825	$ 40,557,627	$ 60,171,452	$ 11,973,100	$ 230,222,651	$ 59,603,366	$ 361,970,569
LIABILITIES							
Accounts Payable	4,174,405	9,372,534	13,546,939	704,121	21,601,548	1,259,271	37,111,879
Due to Other Funds	-	-	-	-	-	1	1
Temporary Loans	-	-	-	-	-	-	-
Deferred Revenue	-	5,572,566	5,572,566	63,393	5,378,844	-	11,014,803
Other Liabilities	-	-	-	-	-	500,000	500,000
Total Liabilities	4,174,405	14,945,100	19,119,505	767,514	26,980,392	1,759,272	48,626,682
FUND BALANCE							
Reserved for Revolving Fund	70,000	-	70,000	-	-	-	70,000
Reserved for Stores Inventory	260,432	-	260,432	441,016	-	-	701,448
Prepaid Expenditures	-	-	-				-
Legally Restricted Balances	-	25,612,527	25,612,527	-	-	-	25,612,527
Designations of Fund Balance For:	-	-	-	-	-	-	-
Economic Uncertainties	7,975,606	-	7,975,606	-	-	-	7,975,606
Parcel Tax	-	-	-	-	-	-	-
Undesignated Amount	7,133,383	0	7,133,383	10,764,570	203,242,259	57,844,095	278,984,306
Total Fund Balance	15,439,421	25,612,527	41,051,947	11,205,586	203,242,259	57,844,095	313,343,887
Total Liabilities and Fund Balance	$ 19,613,825	$ 40,557,627	$ 60,171,452	$ 11,973,100	$ 230,222,651	$ 59,603,366	$ 361,970,569

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2009-10 UNAUDITED ACTUALS REPORT - DISTRICT SUMMARY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	GENERAL FUND			SPECIAL REVENUE FUNDS	CAPITAL OUTLAY FUNDS	OTHER FUNDS	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED	TOTAL	Schedule 4	Schedule 6	Schedule 8	
REVENUES							
Revenue Limit Sources	$ 135,289,571	$ 7,030,506	$ 142,320,077	$ -	$ -	$ -	$ 142,320,077
Federal Revenues	-	31,062,400	31,062,400	10,406,867	-	643,039	42,112,306
Other State Revenues	24,476,245	37,009,390	61,485,635	8,224,559	4,153,145	552,276	74,415,615
Other Local Revenues	1,884,533	18,315,447	20,199,980	1,935,881	2,675,845	61,763,891	86,575,597
Total Revenues	161,650,349	93,417,743	255,068,092	20,567,307	6,828,990	62,959,206	345,423,594
EXPENDITURES							
Certificated Salaries	69,902,786	40,791,519	110,694,305	2,753,943	-	-	113,448,248
Classified Salaries	18,111,833	19,712,048	37,823,881	5,257,807	647,559	-	43,729,248
Employee Benefits	36,621,078	23,578,708	60,199,786	2,794,942	246,824	-	63,241,552
Book and Supplies	1,315,370	8,597,039	9,912,409	4,591,987	1,999,003	-	16,503,398
Services and Other Operating Expenditures	7,574,546	35,556,407	43,130,953	1,480,441	14,353,229	21,391,595	80,356,218
Capital Outlay	117,371	1,131,182	1,248,554	392,882	64,886,782	-	66,528,219
Other Outgo	2,648,601	-	2,648,601	97,524	-	40,225,241	42,971,366
Direct/Indirect Support Costs	(2,172,148)	1,440,261	(731,887)	731,887	-	-	-
Total Expenditures	134,119,438	130,807,164	264,926,602	18,101,414	82,133,397	61,616,836	426,778,249
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	27,530,911	(37,389,421)	(9,858,510)	2,465,893	(75,304,408)	1,342,370	(81,354,655)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	1,000,000	-	1,000,000	7,339,820	570,548	2,354,802	11,265,170
Interfund Transfers Out	926,928	-	926,928	8,339,820	1,998,422	-	11,265,170
Other Sources	-	-	-	-	137,547,031	3,438,329	140,985,360
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(31,704,619)	31,704,619	-	-	-	-	-
Total Other Financing Sources and Uses	(31,631,547)	31,704,619	73,072	(1,000,000)	136,119,157	5,793,131	140,985,360
NET CHANGE IN FUND BALANCE	(4,100,636)	(5,684,803)	(9,785,439)	1,465,893	60,814,749	7,135,501	59,630,705
BEGINNING FUND BALANCE JULY 1, 2009	20,049,661	30,787,725	50,837,386	9,739,692	142,427,510	50,708,593	253,713,182
Other Restatements	(509,604)	509,604	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	19,540,057	31,297,329	50,837,386	9,739,692	142,427,510	50,708,593	253,713,182
				-	-	-	-
ENDING FUND BALANCE JUNE 30, 2010	$ 15,439,421	$ 25,612,527	$ 41,051,947	$ 11,205,586	$ 203,242,259	$ 57,844,095	$ 313,343,887

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2009-10 UNAUDITED ACTUALS REPORT - SPECIAL REVENUE FUNDS
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE

SPECIAL REVENUE FUNDS	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
ASSETS						
Cash in County Treasury	$ 454,424	$ 287,077	$ 73,867	$ 1,153,818	$ 1,002,196	$ 2,971,381
Cash in Banks	172,087	-	17,489	-	-	189,576
Revolving Fund	-	-	-	-	-	-
Cash With Fiscal Agent	-	-	-	-	-	-
Cash Collections Awaiting Deposit	-	-	1,050	-	-	1,050
Investments	3,186	-	-	-	5,294,473	5,297,659
Accounts Receivable	1,203,135	132,589	1,727,697	2,668	6,329	3,072,417
Due From Other Funds	-	-	-	-	-	-
Prepaid Expenditures		-	-	-	-	-
Stores Inventories	-	-	441,016	-	-	441,016
Total Assets	$ 1,832,831	$ 419,665	$ 2,261,119	$ 1,156,486	$ 6,302,998	$ 11,973,100
LIABILITIES						
Accounts Payable	157,739	124,167	370,973	51,242	-	704,121
Due to Other Funds	-	-	-	-	-	-
Temporary Loans	-	-	-	-	-	-
Deferred Revenue	-	63,393	-	-	-	63,393
Other Liabilities	-	-	-	-	-	-
Total Liabilities	157,739	187,560	370,973	51,242	-	767,514
FUND BALANCE						
Reserved for Revolving Fund	-	-	-	-	-	-
Reserved for Stores Inventory	-	-	441,016	-	-	441,016
Prepaid Expenditures	-	-	-	-	-	-
Legally Restricted Balances	-	-	-	-	-	-
Designations of Fund Balance For:	-	-	-	-	-	-
Fund Specific Activities	-	-	-	-	-	-
Undesignated Amount	1,675,092	232,105	1,449,130	1,105,244	6,302,998	10,764,570
Total Fund Balance	1,675,092	232,105	1,890,146	1,105,244	6,302,998	11,205,586
Total Liabilities and Fund Balance	$ 1,832,831	$ 419,665	$ 2,261,119	$ 1,156,486	$ 6,302,998	$ 11,973,100

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2009-2010 UNAUDITED ACTUALS REPORT - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
REVENUES						
Revenue Limit Sources	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	326,556	240,411	$ 9,839,900	-	-	10,406,867
Other State Revenues	3,805,481	2,529,258	795,312	$ 1,094,508	-	8,224,559
Other Local Revenues	424,688	239,441	1,248,917	14,297	$ 8,539	1,935,881
Total Revenues	4,556,725	3,009,110	11,884,129	1,108,805	8,539	20,567,307
EXPENDITURES						
Certificated Salaries	1,549,568	1,204,375	-	-	-	2,753,943
Classified Salaries	560,423	690,069	4,007,315	-	-	5,257,807
Employee Benefits	547,747	685,875	1,561,319	-	-	2,794,942
Book and Supplies	64,157	49,506	4,474,579	3,746	-	4,591,987
Services and Other Operating Expenditures	275,662	89,237	446,087	669,456	-	1,480,441
Capital Outlay	10,116	10,116	298,243	74,409	-	392,882
Other Outgo	-	97,524	-	-	-	97,524
Direct/Indirect Support Costs	118,988	140,065	472,834	-	-	731,887
Total Expenditures	3,126,660	2,966,766	11,260,377	747,610	-	18,101,414
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	1,430,064	42,344	623,752	361,195	8,539	2,465,893
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	-	-	-	1,339,820	6,000,000	7,339,820
Interfund Transfers Out	3,000,000	-	-	5,339,820	-	8,339,820
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	(3,000,000)	-	-	(4,000,000)	6,000,000	(1,000,000)
NET CHANGE IN FUND BALANCE	(1,569,936)	42,344	623,752	(3,638,805)	6,008,539	1,465,893
BEGINNING FUND BALANCE JULY 1, 2009	3,245,028	189,762	1,266,394	4,744,049	294,459	9,739,692
Other Restatements	-	-	-	-	-	
ADJUSTED BEGINNING FUND BALANCE	3,245,028	189,762	1,266,394	4,744,049	294,459	9,739,692
ENDING FUND BALANCE JUNE 30, 2010	$ 1,675,092	$ 232,105	$ 1,890,146	$ 1,105,244	$ 6,302,998	$ 11,205,586

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2009-2010 UNAUDITED ACTUALS REPORT - CAPITAL PROJECTS FUND
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE

CAPITAL OUTLAY FUNDS	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
ASSETS					
Cash in County Treasury	$ 180,009,417	$ 3,800,521	$ 45,545	$ 12,739,000	$ 196,594,483
Cash in Banks	-	-	-	-	-
Revolving Fund	-	-	-	-	-
Cash With Fiscal Agent	7,867,666	472,924	-	126,380	8,466,969
Cash Collections Awaiting Deposit	-	-	-	-	-
Investments	23,583,037	1,150,746	-	-	24,733,782
Accounts Receivable	214,059	5,936	963	206,458	427,416
Due From Other Funds	-	-	-	-	-
Prepaid Expenditures	-	-	-		-
Stores Inventories	-	-	-	-	-
Total Assets	$ 211,674,179	$ 5,430,126	$ 46,508	$ 13,071,838	$ 230,222,651
LIABILITIES					
Accounts Payable	19,288,389	704,678	-	1,608,482	21,601,548
Due to Other Funds	-	-	-	-	-
Temporary Loans	-	-	-	-	-
Deferred Revenue	-	-	-	5,378,844	5,378,844
Other Liabilities	-	-	-	-	-
Total Liabilities	19,288,389	704,678	-	6,987,325	26,980,392
FUND BALANCE					
Reserved for Revolving Fund	-	-	-	-	-
Reserved for Stores Inventory	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-
Legally Restricted Balances	-	-	-	-	-
Designations of Fund Balance For:	-	-	-	-	-
Fund Specific Activities	-	-	-	-	-
Undesignated Amount	192,385,790	4,725,449	46,508	6,084,513	203,242,259
Total Fund Balance	192,385,790	4,725,449	46,508	6,084,513	203,242,259
Total Liabilities and Fund Balance	$ 211,674,179	$ 5,430,126	$ 46,508	$ 13,071,838	$ 230,222,651

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2009-2010 UNAUDITED ACTUALS REPORT - CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

CAPITAL OUTLAY FUNDS	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
REVENUES					
Revenue Limit Sources	$ -	$ -	$ -	$ -	$ -
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	570,548	3,582,597	4,153,145
Other Local Revenues	900,737	652,236	5,450	1,117,421	2,675,845
Total Revenues	900,737	652,236	575,998	4,700,018	6,828,990
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	621,030	-	-	26,530	647,559
Employee Benefits	240,784	-	-	6,040	246,824
Book and Supplies	1,966,563	204	-	32,236	1,999,003
Services and Other Operating Expenditures	9,467,677	386,077	-	4,499,475	14,353,229
Capital Outlay	62,583,387	409,799	1,141,096	752,501	64,886,782
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	74,879,440	796,080	1,141,096	5,316,782	82,133,397
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	(73,978,703)	(143,843)	(565,098)	(616,763)	(75,304,408)
OTHER FINANCING SOURCES AND (USES)					
Interfund Transfers In	-	-	570,548	-	570,548
Interfund Transfers Out	1,998,422	-	-	-	1,998,422
Other Sources	137,547,031	-	-	-	137,547,031
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	135,548,609	-	570,548	-	136,119,157
NET CHANGE IN FUND BALANCE	61,569,906	(143,843)	5,450	(616,763)	60,814,749
BEGINNING FUND BALANCE JULY 1, 2009	130,815,884	4,869,292	41,057	6,701,276	142,427,510
Other Restatements	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	130,815,884	4,869,292	41,057	6,701,276	142,427,510
ENDING FUND BALANCE JUNE 30, 2010	$ 192,385,790	$ 4,725,449	$ 46,508	$ 6,084,513	$ 203,242,259

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2009-2010 UNAUDITED ACTUALS REPORT - OTHER FUNDS
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE

OTHER FUNDS	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
ASSETS						
Cash in County Treasury	$ 34,004,536	$ 10,115	$ 4,707,164	$ 3,477,275	$ 4,678,765	$ 46,877,855
Cash in Banks	-	-	-	-	-	-
Revolving Fund	-	-	-	-	-	-
Cash With Fiscal Agent	-	1,276,877	-	39,316	-	1,316,192
Cash Collections Awaiting Deposit	-	-	-	898	-	898
Investments	-	-	4,263,732	-	7,108,254	11,371,986
Accounts Receivable	15,947	-	7,749	-	12,740	36,435
Due From Other Funds	-	-	-	-	-	-
Stores Inventories	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Total Assets	$ 34,020,483	$ 1,286,991	$ 8,978,644	$ 3,517,488	$ 11,799,759	$ 59,603,366
LIABILITIES						
Accounts Payable	-	-	-	1,258,644	627	1,259,271
Due to Other Funds	1	-	-	-	-	1
Temporary Loans	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-
Other Liabilities	-	-	-	500,000	-	500,000
Total Liabilities	1	-	-	1,758,644	627	1,759,272
FUND BALANCE						
Reserved for Revolving Fund	-	-	-	-	-	-
Reserved for Stores Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Legally Restricted Balances	-	-	-	-	-	-
Designations of Fund Balance For:	-	-	-	-	-	-
Fund Specific Activities	-	-	-	-	-	-
Undesignated Amount	34,020,482	1,286,991	8,978,644	1,758,844	11,799,133	57,844,095
Total Fund Balance	34,020,482	1,286,991	8,978,644	1,758,844	11,799,133	57,844,095
Total Liabilities and Fund Balance	$ 34,020,483	$ 1,286,991	$ 8,978,644	$ 3,517,488	$ 11,799,759	$ 59,603,366

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2009-2010 UNAUDITED ACTUALS REPORT - OTHER FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

OTHER FUNDS	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
REVENUES						
Revenue Limit Sources	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	643,039	-	-	-	-	643,039
Other State Revenues	552,276	-	-	-	-	552,276
Other Local Revenues	42,914,272	21	36,705	2,542,306	16,270,588	61,763,891
Total Revenues	44,109,586	21	36,705	2,542,306	16,270,588	62,959,206
EXPENDITURES						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Book and Supplies	-	-	-	-	-	-
Services and Other Operating Expenditures	-	-	-	5,027,030	16,364,565	21,391,595
Capital Outlay	-	-	-	-	-	-
Other Outgo	39,298,292	926,949	-	-	-	40,225,241
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	39,298,292	926,949	-	5,027,030	16,364,565	61,616,836
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	4,811,295	(926,928)	36,705	(2,484,725)	(93,977)	1,342,370
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	1,427,874	926,928	-	-	-	2,354,802
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	3,438,329	-	-	-	-	3,438,329
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	4,866,203	926,928	-	-	-	5,793,131
NET CHANGE IN FUND BALANCE	9,677,497	-	36,705	(2,484,725)	(93,977)	7,135,501
BEGINNING FUND BALANCE JULY 1, 2009	24,342,985	1,286,991	8,941,940	4,243,569	11,893,109	50,708,593
Other Restatements	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	24,342,985	1,286,991	8,941,940	4,243,569	11,893,109	50,708,593
ENDING FUND BALANCE JUNE 30, 2010	$ 34,020,482	$ 1,286,991	$ 8,978,644	$ 1,758,844	$ 11,799,133	$ 57,844,095

2009-2010 UNAUDITED ACTUALS
STATE FORMS

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	135,289,571.11	7,030,506.19	142,320,077.30	131,587,692.00	6,999,787.00	138,587,479.00	-2.6%
2) Federal Revenue		8100-8299	0.00	31,062,400.02	31,062,400.02	0.00	26,336,649.00	26,336,649.00	-15.2%
3) Other State Revenue		8300-8599	24,476,244.94	37,009,389.73	61,485,634.67	25,263,810.00	34,625,127.00	59,888,937.00	-2.6%
4) Other Local Revenue		8600-8799	1,884,533.03	18,315,446.72	20,199,979.75	3,048,320.00	17,425,683.00	20,474,003.00	1.4%
5) TOTAL, REVENUES			161,650,349.08	93,417,742.66	255,068,091.74	159,899,822.00	85,387,246.00	245,287,068.00	-3.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	69,902,786.05	40,791,519.04	110,694,305.09	70,822,289.00	33,060,901.00	103,883,190.00	-6.2%
2) Classified Salaries		2000-2999	18,111,832.96	19,712,048.31	37,823,881.27	18,806,279.00	17,561,769.00	36,368,048.00	-3.8%
3) Employee Benefits		3000-3999	36,621,078.29	23,578,707.85	60,199,786.14	35,666,463.00	21,947,443.00	57,613,906.00	-4.3%
4) Books and Supplies		4000-4999	1,315,369.91	8,597,038.66	9,912,408.57	1,641,305.00	15,533,170.00	17,174,475.00	73.3%
5) Services and Other Operating Expenditures		5000-5999	7,574,546.31	35,556,406.96	43,130,953.27	8,095,968.00	27,365,945.00	35,461,913.00	-17.8%
6) Capital Outlay		6000-6999	117,371.35	1,131,182.37	1,248,553.72	112,200.00	12,000.00	124,200.00	-90.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,648,601.16	0.00	2,648,601.16	4,447,610.00	0.00	4,447,610.00	67.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,172,147.82)	1,440,260.74	(731,887.08)	(1,959,568.00)	1,258,028.00	(701,540.00)	-4.1%
9) TOTAL, EXPENDITURES			134,119,438.21	130,807,163.93	264,926,602.14	137,632,546.00	116,739,256.00	254,371,802.00	-4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,530,910.87	(37,389,421.27)	(9,858,510.40)	22,267,276.00	(31,352,010.00)	(9,084,734.00)	-7.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,000,000.00	0.00	1,000,000.00	5,421,602.00	0.00	5,421,602.00	442.2%
b) Transfers Out		7600-7629	926,928.35	0.00	926,928.35	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(31,704,618.58)	31,704,618.58	0.00	(30,898,210.00)	30,898,210.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,631,546.93)	31,704,618.58	73,071.65	(25,476,608.00)	30,898,210.00	5,421,602.00	7319.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,100,636.06)	(5,684,802.69)	(9,785,438.75)	(3,209,332.00)	(453,800.00)	(3,663,132.00)	-62.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,049,661.25	30,787,724.98	50,837,386.23	15,439,420.90	25,612,526.58	41,051,947.48	-19.2%
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)			20,049,661.25	30,787,724.98	50,837,386.23	15,439,420.90	25,612,526.58	41,051,947.48	-19.2%
d) Other Restatements		9795	(509,604.29)	509,604.29	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,540,056.96	31,297,329.27	50,837,386.23	15,439,420.90	25,612,526.58	41,051,947.48	-19.2%
2) Ending Balance, June 30 (E + F1e)			15,439,420.90	25,612,526.58	41,051,947.48	12,230,088.90	25,158,726.58	37,388,815.48	-8.9%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	260,432.08	0.00	260,432.08	230,000.00	0.00	230,000.00	-11.7%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	25,612,526.58	25,612,526.58	0.00	25,158,726.58	25,158,726.58	-1.8%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	7,975,606.00	0.00	7,975,606.00	7,631,154.00	0.00	7,631,154.00	-4.3%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount		9790	7,133,382.82	0.00	7,133,382.82				
d) Unappropriated Amount		9790				4,298,934.90	0.00	4,298,934.90	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	(7,835,252.94)	25,926,943.70	18,091,690.76				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(677.29)	38,785.69	38,108.40				
c) in Revolving Fund		9130	70,000.00	0.00	70,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	2,248.03	1,187.50	3,435.53				
2) Investments		9150	93.29	0.00	93.29				
3) Accounts Receivable		9200	22,790,361.99	4,168,323.47	26,958,685.46				
4) Due from Grantor Government		9290	4,326,620.28	10,422,386.31	14,749,006.59				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	260,432.08	0.00	260,432.08				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			19,613,825.44	40,557,626.67	60,171,452.11				
H. LIABILITIES									
1) Accounts Payable		9500	4,123,984.45	8,466,619.58	12,590,604.03				
2) Due to Grantor Governments		9590	50,420.09	905,914.59	956,334.68				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	5,572,565.92	5,572,565.92				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			4,174,404.54	14,945,100.09	19,119,504.63				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			15,439,420.90	25,612,526.58	41,051,947.48				

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	82,072,825.00	0.00	82,072,825.00	80,702,011.00	0.00	80,702,011.00	-1.7%
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	1,161,498.73	0.00	1,161,498.73	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	770,631.81	0.00	770,631.81	727,325.00	0.00	727,325.00	-5.6%
Timber Yield Tax		8022	1.35	0.00	1.35	4.00	0.00	4.00	196.3%
Other Subventions/In-Lieu Taxes		8029	3,580.22	0.00	3,580.22	3,516.00	0.00	3,516.00	-1.8%
County & District Taxes									
Secured Roll Taxes		8041	38,544,787.70	0.00	38,544,787.70	50,716,565.00	0.00	50,716,565.00	31.6%
Unsecured Roll Taxes		8042	2,849,187.46	0.00	2,849,187.46	2,343,918.00	0.00	2,343,918.00	-17.7%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	605,213.46	0.00	605,213.46	1,953,110.00	0.00	1,953,110.00	222.7%
Education Revenue Augmentation Fund (ERAF)		8045	4,052,431.00	0.00	4,052,431.00	4,146,549.00	0.00	4,146,549.00	2.3%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	13,443,683.36	0.00	13,443,683.36	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	410,488.71	0.00	410,488.71	0.00	0.00	0.00	-100.0%
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			143,914,328.80	0.00	143,914,328.80	140,592,998.00	0.00	140,592,998.00	-2.3%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(7,030,506.19)		(7,030,506.19)	(6,999,787.00)		(6,999,787.00)	-0.4%
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%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Special Education ADA Transfer	6500	8091		7,030,506.19	7,030,506.19		6,999,787.00	6,999,787.00	-0.4%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	801,202.00	0.00	801,202.00	650,675.00	0.00	650,675.00	-18.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,395,453.50)	0.00	(2,395,453.50)	(2,656,194.00)	0.00	(2,656,194.00)	10.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			135,289,571.11	7,030,506.19	142,320,077.30	131,587,692.00	6,999,787.00	138,587,479.00	-2.6%
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	8,667,495.86	8,667,495.86	0.00	8,915,245.00	8,915,245.00	2.9%
Special Education Discretionary Grants		8182	0.00	1,307,511.94	1,307,511.94	0.00	1,178,744.00	1,178,744.00	-9.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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 (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		18,801,626.16	18,801,626.16		15,320,677.00	15,320,677.00	-18.5%
Vocational and Applied Technology Education	3500-3699	8290		280,595.00	280,595.00		264,506.00	264,506.00	-5.7%
Safe and Drug Free Schools	3700-3799	8290		139,134.13	139,134.13		156,279.00	156,279.00	12.3%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	1,866,036.93	1,866,036.93	0.00	501,198.00	501,198.00	-73.1%
TOTAL, FEDERAL REVENUE			0.00	31,062,400.02	31,062,400.02	0.00	26,336,649.00	26,336,649.00	-15.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		17,530,805.00	17,530,805.00		17,302,682.00	17,302,682.00	-1.3%
Prior Years	6500	8319		817.00	817.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		381,353.52	381,353.52		379,863.00	379,863.00	-0.4%
Economic Impact Aid	7090-7091	8311		5,815,107.00	5,815,107.00		5,207,837.00	5,207,837.00	-10.4%
Spec. Ed. Transportation	7240	8311		1,485,422.00	1,485,422.00		1,479,629.00	1,479,629.00	-0.4%
All Other State Apportionments - Current Year	All Other	8311	1,048,433.91	0.00	1,048,433.91	818,146.00	0.00	818,146.00	-22.0%
All Other State Apportionments - Prior Years	All Other	8319	34,370.87	0.00	34,370.87	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	8,274,657.00	0.00	8,274,657.00	8,382,352.00	0.00	8,382,352.00	1.3%
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	3,278,186.12	564,468.07	3,842,654.19	3,247,800.00	424,262.00	3,672,062.00	-4.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		9,260.38	9,260.38		0.00	0.00	-100.0%
Healthy Start	6240	8590		100,000.00	100,000.00		100,000.00	100,000.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		98,460.26	98,460.26		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		5,236,302.00	5,236,302.00		5,236,302.00	5,236,302.00	0.0%
All Other State Revenue	All Other	8590	11,840,597.04	5,787,394.50	17,627,991.54	12,815,512.00	4,494,552.00	17,310,064.00	-1.8%
TOTAL, OTHER STATE REVENUE			24,476,244.94	37,009,389.73	61,485,634.67	25,263,810.00	34,625,127.00	59,888,937.00	-2.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	9,688,305.64	9,688,305.64	0.00	9,770,000.00	9,770,000.00	0.8%
Other		8622	0.00	5,507,260.47	5,507,260.47	0.00	5,500,000.00	5,500,000.00	-0.1%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	225,809.25	0.00	225,809.25	118,000.00	0.00	118,000.00	-47.7%
Interest		8660	106,732.08	1.35	106,733.43	120,000.00	0.00	120,000.00	12.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,551,991.70	3,119,879.26	4,671,870.96	2,810,320.00	2,155,683.00	4,966,003.00	6.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,884,533.03	18,315,446.72	20,199,979.75	3,048,320.00	17,425,683.00	20,474,003.00	1.4%
TOTAL, REVENUES			161,650,349.08	93,417,742.66	255,068,091.74	159,899,822.00	85,387,246.00	245,287,068.00	-3.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	61,729,951.39	27,168,695.59	88,898,646.98	62,306,488.00	23,836,007.00	86,142,495.00	-3.1%
Certificated Pupil Support Salaries		1200	157,711.30	5,687,222.93	5,844,934.23	131,655.00	5,732,630.00	5,864,285.00	0.3%
Certificated Supervisors' and Administrators' Salaries		1300	7,824,167.70	2,936,542.09	10,760,709.79	8,118,701.00	1,683,329.00	9,802,030.00	-8.9%
Other Certificated Salaries		1900	190,955.66	4,999,058.43	5,190,014.09	265,445.00	1,808,935.00	2,074,380.00	-60.0%
TOTAL, CERTIFICATED SALARIES			69,902,786.05	40,791,519.04	110,694,305.09	70,822,289.00	33,060,901.00	103,883,190.00	-6.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	327,829.72	9,354,155.66	9,681,985.38	301,673.00	9,050,644.00	9,352,317.00	-3.4%
Classified Support Salaries		2200	7,988,250.89	4,763,480.18	12,751,731.07	8,299,825.00	4,418,815.00	12,718,640.00	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	1,494,799.50	366,432.84	1,861,232.34	1,631,425.00	227,290.00	1,858,715.00	-0.1%
Clerical, Technical and Office Salaries		2400	7,721,866.34	2,172,527.60	9,894,393.94	7,913,989.00	1,504,280.00	9,418,269.00	-4.8%
Other Classified Salaries		2900	579,086.51	3,055,452.03	3,634,538.54	659,367.00	2,360,740.00	3,020,107.00	-16.9%
TOTAL, CLASSIFIED SALARIES			18,111,832.96	19,712,048.31	37,823,881.27	18,806,279.00	17,561,769.00	36,368,048.00	-3.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,625,787.61	3,043,285.37	8,669,072.98	5,836,374.00	2,672,868.00	8,509,242.00	-1.8%
PERS		3201-3202	1,537,614.00	1,458,010.97	2,995,624.97	1,930,447.00	1,717,481.00	3,647,928.00	21.8%
OASDI/Medicare/Alternative		3301-3302	2,320,878.75	2,066,732.60	4,387,611.35	2,423,217.00	1,830,055.00	4,253,272.00	-3.1%
Health and Welfare Benefits		3401-3402	14,233,723.91	8,858,978.11	23,092,702.02	12,145,918.00	7,651,448.00	19,797,366.00	-14.3%
Unemployment Insurance		3501-3502	554,328.65	204,787.58	759,116.23	995,098.00	364,579.00	1,359,677.00	79.1%
Workers' Compensation		3601-3602	2,840,287.31	1,952,773.24	4,793,060.55	2,733,084.00	1,544,790.00	4,277,874.00	-10.7%
OPEB, Allocated		3701-3702	9,090,261.04	5,715,603.10	14,805,864.14	9,252,351.00	5,936,318.00	15,188,669.00	2.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	418,197.02	278,536.88	696,733.90	349,974.00	229,904.00	579,878.00	-16.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,621,078.29	23,578,707.85	60,199,786.14	35,666,463.00	21,947,443.00	57,613,906.00	-4.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	784.22	1,490,605.30	1,491,389.52	0.00	1,174,262.00	1,174,262.00	-21.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Materials and Supplies		4300	1,266,812.64	4,951,228.28	6,218,040.92	1,550,405.00	14,105,855.00	15,656,260.00	151.8%
Noncapitalized Equipment		4400	47,773.05	2,155,205.08	2,202,978.13	90,900.00	253,053.00	343,953.00	-84.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,315,369.91	8,597,038.66	9,912,408.57	1,641,305.00	15,533,170.00	17,174,475.00	73.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	104,415.67	14,651,081.49	14,755,497.16	0.00	1,301,675.00	1,301,675.00	-91.2%
Travel and Conferences		5200	54,787.64	676,260.75	731,048.39	107,840.00	159,071.00	266,911.00	-63.5%
Dues and Memberships		5300	46,100.80	44,112.60	90,213.40	81,025.00	44,300.00	125,325.00	38.9%
Insurance		5400 - 5450	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.0%
Operations and Housekeeping Services		5500	5,510,876.65	100,000.00	5,610,876.65	5,529,701.00	0.00	5,529,701.00	-1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,351,974.55	1,277,576.74	2,629,551.29	1,510,468.00	150,410.00	1,660,878.00	-36.8%
Transfers of Direct Costs		5710	(6,285,423.88)	6,285,423.88	0.00	(6,320,000.00)	6,320,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(40,137.27)	(227,919.18)	(268,056.45)	(50,000.00)	0.00	(50,000.00)	-81.3%
Professional/Consulting Services and Operating Expenditures		5800	3,956,062.54	12,739,496.94	16,695,559.48	4,452,368.00	19,383,139.00	23,835,507.00	42.8%
Communications		5900	1,375,889.61	10,373.74	1,386,263.35	1,284,566.00	7,350.00	1,291,916.00	-6.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,574,546.31	35,556,406.96	43,130,953.27	8,095,968.00	27,365,945.00	35,461,913.00	-17.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	894,076.24	894,076.24	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	9,458.60	9,458.60	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	117,371.35	227,647.53	345,018.88	112,200.00	12,000.00	124,200.00	-64.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			117,371.35	1,131,182.37	1,248,553.72	112,200.00	12,000.00	124,200.00	-90.1%
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	33,137.00	0.00	33,137.00	60,000.00	0.00	60,000.00	81.1%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	253,579.85	0.00	253,579.85	631,816.00	0.00	631,816.00	149.2%
Other Debt Service - Principal		7439	2,361,884.31	0.00	2,361,884.31	3,755,794.00	0.00	3,755,794.00	59.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,648,601.16	0.00	2,648,601.16	4,447,610.00	0.00	4,447,610.00	67.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,440,260.74)	1,440,260.74	0.00	(1,258,028.00)	1,258,028.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(731,887.08)	0.00	(731,887.08)	(701,540.00)	0.00	(701,540.00)	-4.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,172,147.82)	1,440,260.74	(731,887.08)	(1,959,568.00)	1,258,028.00	(701,540.00)	-4.1%
TOTAL, EXPENDITURES			134,119,438.21	130,807,163.93	264,926,602.14	137,632,546.00	116,739,256.00	254,371,802.00	-4.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	1,000,000.00	0.00	1,000,000.00	5,421,602.00	0.00	5,421,602.00	442.2%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	0.00	1,000,000.00	5,421,602.00	0.00	5,421,602.00	442.2%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	926,928.35	0.00	926,928.35	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			926,928.35	0.00	926,928.35	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(31,704,618.58)	31,704,618.58	0.00	(30,898,210.00)	30,898,210.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(31,704,618.58)	31,704,618.58	0.00	(30,898,210.00)	30,898,210.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(31,631,546.93)	31,704,618.58	73,071.65	(25,476,608.00)	30,898,210.00	5,421,602.00	7319.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	135,289,571.11	7,030,506.19	142,320,077.30	131,587,692.00	6,999,787.00	138,587,479.00	7.6%
2) Federal Revenue		8100-8299	0.00	31,062,400.02	31,062,400.02	0.00	26,336,649.00	26,336,649.00	-15.2%
3) Other State Revenue		8300-8599	24,476,244.94	37,009,389.73	61,485,634.67	25,263,810.00	34,625,127.00	59,888,937.00	-2.6%
4) Other Local Revenue		8600-8799	1,884,533.03	18,315,446.72	20,199,979.75	3,048,320.00	17,425,683.00	20,474,003.00	1.4%
5) TOTAL, REVENUES			161,650,349.08	93,417,742.66	255,068,091.74	159,899,822.00	85,387,246.00	245,287,068.00	1.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		85,969,425.64	63,771,751.36	149,741,177.00	85,103,104.00	71,227,005.00	156,330,109.00	4.4%
2) Instruction - Related Services	2000-2999		16,737,670.90	20,346,394.50	37,084,065.40	17,328,695.00	11,585,714.00	28,914,409.00	-22.0%
3) Pupil Services	3000-3999		908,837.46	22,923,773.51	23,832,610.97	1,127,906.00	17,314,508.00	18,442,414.00	-22.6%
4) Ancillary Services	4000-4999		60,604.36	6,789,323.96	6,849,928.32	19,744.00	6,001,760.00	6,021,504.00	-12.1%
5) Community Services	5000-5999		88,932.43	0.00	88,932.43	14,000.00	0.00	14,000.00	-84.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		11,200,134.33	5,004,276.85	16,204,411.18	12,410,807.00	1,340,398.00	13,751,205.00	-15.1%
8) Plant Services	8000-8999		16,505,231.93	11,971,643.75	28,476,875.68	17,180,680.00	9,269,871.00	26,450,551.00	-7.1%
9) Other Outgo	9000-9999	Except 7600-7699	2,648,601.16	0.00	2,648,601.16	4,447,610.00	0.00	4,447,610.00	67.9%
10) TOTAL, EXPENDITURES			134,119,438.21	130,807,163.93	264,926,602.14	137,632,546.00	116,739,256.00	254,371,802.00	-4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			27,530,910.87	(37,389,421.27)	(9,858,510.40)	22,267,276.00	(31,352,010.00)	(9,084,734.00)	-7.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,000,000.00	0.00	1,000,000.00	5,421,602.00	0.00	5,421,602.00	442.2%
b) Transfers Out		7600-7629	926,928.35	0.00	926,928.35	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(31,704,618.58)	31,704,618.58	0.00	(30,898,210.00)	30,898,210.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,631,546.93)	31,704,618.58	73,071.65	(25,476,608.00)	30,898,210.00	5,421,602.00	7319.6%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,100,636.06)	(5,684,802.69)	(9,785,438.75)	(3,209,332.00)	(453,800.00)	(3,663,132.00)	-62.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,049,661.25	30,787,724.98	50,837,386.23	15,439,420.90	25,612,526.58	41,051,947.48	-19.2%
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)			20,049,661.25	30,787,724.98	50,837,386.23	15,439,420.90	25,612,526.58	41,051,947.48	-19.2%
d) Other Restatements		9795	(509,604.29)	509,604.29	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,540,056.96	31,297,329.27	50,837,386.23	15,439,420.90	25,612,526.58	41,051,947.48	-19.2%
2) Ending Balance, June 30 (E + F1e)			15,439,420.90	25,612,526.58	41,051,947.48	12,230,088.90	25,158,726.58	37,388,815.48	-8.9%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	260,432.08	0.00	260,432.08	230,000.00	0.00	230,000.00	-11.7%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	25,612,526.58	25,612,526.58	0.00	25,158,726.58	25,158,726.58	-1.8%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	7,975,606.00	0.00	7,975,606.00	7,631,154.00	0.00	7,631,154.00	-4.3%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount		9790	7,133,382.82	0.00	7,133,382.82				
d) Unappropriated Amount		9790				4,298,934.90	0.00	4,298,934.90	

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
3185	NCLB: Title I, Part A, Program Improvement LEA Corrective Action R	(0.07)	(0.07)
3200	ARRA: State Fiscal Stabilization Fund	3,330,058.75	610,616.75
5640	Medi-Cal Billing Option	1,160,777.55	1,165,607.55
6010	After School Education and Safety (ASES)	0.19	0.19
6286	English Language Acquisition Program, Teacher Training & Student /	270,284.33	270,284.33
6300	Lottery: Instructional Materials	444,621.67	444,621.67
6500	Special Education	79,265.05	79,265.05
7055	CAHSEE Intensive Instruction and Services (09-10)	96,939.77	96,939.77
7090	Economic Impact Aid (EIA)	584,299.55	584,299.55
7091	Economic Impact Aid: Limited English Proficiency (LEP)	4,465,600.04	4,465,600.04
7220	Partnership Academies Program	(0.19)	(0.19)
7400	Quality Education Investment Act	6,579,531.77	6,579,531.77
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,085,876.08	2,244,076.08
9010	Other Local	7,515,272.09	8,617,884.09
Total, Legally Restricted Balance		25,612,526.58	25,158,726.58

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	326,556.00	270,452.00	-17.2%
3) Other State Revenue		8300-8599	3,805,481.00	3,057,705.00	-19.6%
4) Other Local Revenue		8600-8799	424,687.87	500,592.00	17.9%
5) TOTAL, REVENUES			4,556,724.87	3,828,749.00	-16.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,549,568.14	1,223,324.00	-21.1%
2) Classified Salaries		2000-2999	560,423.19	458,434.00	-18.2%
3) Employee Benefits		3000-3999	547,747.19	434,448.00	-20.7%
4) Books and Supplies		4000-4999	64,156.58	115,535.00	80.1%
5) Services and Other Operating Expenditures		5000-5999	275,661.71	245,144.00	-11.1%
6) Capital Outlay		6000-6999	10,115.66	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	118,988.00	88,000.00	-26.0%
9) TOTAL, EXPENDITURES			3,126,660.47	2,564,885.00	-18.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,430,064.40	1,263,864.00	-11.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	1,000,000.00	-66.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,000,000.00)	(1,000,000.00)	-66.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,569,935.60)	263,864.00	-116.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,245,028.07	1,675,092.47	-48.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,245,028.07	1,675,092.47	-48.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,245,028.07	1,675,092.47	-48.4%
2) Ending Balance, June 30 (E + F1e)			1,675,092.47	1,938,956.47	15.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,675,092.47		
d) Unappropriated Amount		9790		1,938,956.47	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	454,423.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	172,086.99		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	3,186.20		
3) Accounts Receivable		9200	944,294.82		
4) Due from Grantor Government		9290	258,839.75		
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			1,832,831.27		
H. LIABILITIES					
1) Accounts Payable		9500	157,738.80		
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			157,738.80		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,675,092.47		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	29,637.00	26,673.00	-10.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	296,919.00	243,779.00	-17.9%
TOTAL, FEDERAL REVENUE			326,556.00	270,452.00	-17.2%
OTHER STATE REVENUE					
Other State Apportionments					
Adult Education					
Current Year	6390	8311	0.00	0.00	0.0%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	327,693.11	0.00	-100.0%
All Other State Revenue		8590	3,477,787.89	3,057,705.00	-12.1%
TOTAL, OTHER STATE REVENUE			3,805,481.00	3,057,705.00	-19.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,150.47	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	367,353.40	500,592.00	36.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	45,184.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			424,687.87	500,592.00	17.9%
TOTAL, REVENUES			4,556,724.87	3,828,749.00	-16.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,197,405.38	996,008.00	-16.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	352,162.76	227,316.00	-35.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,549,568.14	1,223,324.00	-21.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	119,756.75	67,888.00	-43.3%
Classified Support Salaries		2200	84,225.24	84,674.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	249,827.34	230,758.00	-7.6%
Other Classified Salaries		2900	106,613.86	75,114.00	-29.5%
TOTAL, CLASSIFIED SALARIES			560,423.19	458,434.00	-18.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	88,506.83	100,924.00	14.0%
PERS		3201-3202	42,887.56	39,873.00	-7.0%
OASDI/Medicare/Alternative		3301-3302	75,841.32	52,641.00	-30.6%
Health and Welfare Benefits		3401-3402	148,549.28	105,995.00	-28.6%
Unemployment Insurance		3501-3502	12,787.56	12,111.00	-5.3%
Workers' Compensation		3601-3602	67,974.21	51,287.00	-24.5%
OPEB, Allocated		3701-3702	100,714.07	64,872.00	-35.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	10,486.36	6,745.00	-35.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			547,747.19	434,448.00	-20.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	53,243.46	85,535.00	60.6%
Noncapitalized Equipment		4400	10,913.12	30,000.00	174.9%
TOTAL, BOOKS AND SUPPLIES			64,156.58	115,535.00	80.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,278.67	9,450.00	-23.0%
Dues and Memberships		5300	250.00	600.00	140.0%
Insurance		5400-5450	81,000.00	81,000.00	0.0%
Operations and Housekeeping Services		5500	47,186.22	45,400.00	-3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	150.00	150.00	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	112,820.35	84,044.00	-25.5%
Communications		5900	21,976.47	24,500.00	11.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			275,661.71	245,144.00	-11.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	10,115.66	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,115.66	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	118,988.00	88,000.00	-26.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			118,988.00	88,000.00	-26.0%
TOTAL, EXPENDITURES			3,126,660.47	2,564,885.00	-18.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,000,000.00	1,000,000.00	-66.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	1,000,000.00	-66.7%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,000,000.00)	(1,000,000.00)	-66.7%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	326,556.00	270,452.00	-17.2%
3) Other State Revenue		8300-8599	3,805,481.00	3,057,705.00	-19.6%
4) Other Local Revenue		8600-8799	424,687.87	500,592.00	17.9%
5) TOTAL, REVENUES			4,556,724.87	3,828,749.00	-16.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,589,011.48	1,334,935.00	-16.0%
2) Instruction - Related Services	2000-2999		1,216,088.11	946,049.00	-22.2%
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		118,988.00	88,000.00	-26.0%
8) Plant Services	8000-8999		202,572.88	195,901.00	-3.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,126,660.47	2,564,885.00	-18.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,430,064.40	1,263,864.00	-11.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	1,000,000.00	-66.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,000,000.00)	(1,000,000.00)	-66.7%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,569,935.60)	263,864.00	-116.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,245,028.07	1,675,092.47	-48.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,245,028.07	1,675,092.47	-48.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,245,028.07	1,675,092.47	-48.4%
2) Ending Balance, June 30 (E + F1e)			1,675,092.47	1,938,956.47	15.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,675,092.47		
d) Unappropriated Amount		9790		1,938,956.47	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	240,410.98	100,000.00	-58.4%
3) Other State Revenue		8300-8599	2,529,258.00	2,529,250.00	0.0%
4) Other Local Revenue		8600-8799	239,440.62	45,000.00	-81.2%
5) TOTAL, REVENUES			3,009,109.60	2,674,250.00	-11.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,204,374.65	1,081,892.00	-10.2%
2) Classified Salaries		2000-2999	690,068.87	0.00	-100.0%
3) Employee Benefits		3000-3999	685,875.41	421,914.00	-38.5%
4) Books and Supplies		4000-4999	49,505.50	1,063,615.00	2048.5%
5) Services and Other Operating Expenditures		5000-5999	89,236.68	0.00	-100.0%
6) Capital Outlay		6000-6999	10,115.66	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	97,524.29	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	140,065.00	106,829.00	-23.7%
9) TOTAL, EXPENDITURES			2,966,766.06	2,674,250.00	-9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,343.54	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,343.54	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	189,761.83	232,105.37	22.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189,761.83	232,105.37	22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189,761.83	232,105.37	22.3%
2) Ending Balance, June 30 (E + F1e)			232,105.37	232,105.37	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	232,105.37		
d) Unappropriated Amount		9790		232,105.37	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	287,076.65		
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	87,966.14		
4) Due from Grantor Government		9290	44,622.64		
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			419,665.43		
H. LIABILITIES					
1) Accounts Payable		9500	124,166.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	63,393.38		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			187,560.06		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			232,105.37		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	240,410.98	100,000.00	-58.4%
TOTAL, FEDERAL REVENUE			240,410.98	100,000.00	-58.4%
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	2,529,258.00	2,529,250.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,529,258.00	2,529,250.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	549.23	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	46,233.23	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	192,658.16	45,000.00	-76.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			239,440.62	45,000.00	-81.2%
TOTAL, REVENUES			3,009,109.60	2,674,250.00	-11.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,108,138.17	1,081,892.00	-2.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	52,592.78	0.00	-100.0%
Other Certificated Salaries		1900	43,643.70	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,204,374.65	1,081,892.00	-10.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	531,804.96	0.00	-100.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	103,108.43	0.00	-100.0%
Other Classified Salaries		2900	55,155.48	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			690,068.87	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	95,624.85	89,256.00	-6.7%
PERS		3201-3202	37,398.27	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	69,555.79	15,687.00	-77.4%
Health and Welfare Benefits		3401-3402	259,125.29	159,909.00	-38.3%
Unemployment Insurance		3501-3502	11,304.59	7,790.00	-31.1%
Workers' Compensation		3601-3602	61,207.62	32,992.00	-46.1%
OPEB, Allocated		3701-3702	143,004.00	116,280.00	-18.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	8,655.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			685,875.41	421,914.00	-38.5%
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	49,177.92	1,063,615.00	2062.8%
Noncapitalized Equipment		4400	327.58	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			49,505.50	1,063,615.00	2048.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,620.34	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	55,530.20	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	29,182.00	0.00	-100.0%
Communications		5900	1,904.14	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			89,236.68	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	10,115.66	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,115.66	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	97,524.29	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			97,524.29	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	140,065.00	106,829.00	-23.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			140,065.00	106,829.00	-23.7%
TOTAL, EXPENDITURES			2,966,766.06	2,674,250.00	-9.9%

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

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	240,410.98	100,000.00	-58.4%
3) Other State Revenue		8300-8599	2,529,258.00	2,529,250.00	0.0%
4) Other Local Revenue		8600-8799	239,440.62	45,000.00	-81.2%
5) TOTAL, REVENUES			3,009,109.60	2,674,250.00	-11.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,164,388.55	2,567,421.00	18.6%
2) Instruction - Related Services	2000-2999		440,708.52	0.00	-100.0%
3) Pupil Services	3000-3999		116,295.21	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		140,065.00	106,829.00	-23.7%
8) Plant Services	8000-8999		7,784.49	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	97,524.29	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,966,766.06	2,674,250.00	-9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			42,343.54	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,343.54	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	189,761.83	232,105.37	22.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189,761.83	232,105.37	22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189,761.83	232,105.37	22.3%
2) Ending Balance, June 30 (E + F1e)			232,105.37	232,105.37	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	232,105.37		
d) Unappropriated Amount		9790		232,105.37	

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

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,839,900.01	9,326,833.00	-5.2%
3) Other State Revenue		8300-8599	795,311.97	825,129.00	3.7%
4) Other Local Revenue		8600-8799	1,248,916.57	1,694,180.00	35.7%
5) TOTAL, REVENUES			11,884,128.55	11,846,142.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,007,315.13	3,959,591.00	-1.2%
3) Employee Benefits		3000-3999	1,561,319.15	1,578,297.00	1.1%
4) Books and Supplies		4000-4999	4,474,579.18	4,750,130.00	6.2%
5) Services and Other Operating Expenditures		5000-5999	446,086.79	538,934.00	20.8%
6) Capital Outlay		6000-6999	298,242.50	129,000.00	-56.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	472,834.08	506,711.00	7.2%
9) TOTAL, EXPENDITURES			11,260,376.83	11,462,663.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			623,751.72	383,479.00	-38.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			623,751.72	383,479.00	-38.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,266,394.47	1,890,146.19	49.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,266,394.47	1,890,146.19	49.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,266,394.47	1,890,146.19	49.3%
2) Ending Balance, June 30 (E + F1e)			1,890,146.19	2,273,625.19	20.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	441,016.32	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,449,129.87		
d) Unappropriated Amount		9790		2,273,625.19	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	73,867.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	17,489.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	1,050.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,727,696.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	441,016.32		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,261,119.45		
H. LIABILITIES					
1) Accounts Payable		9500	370,973.26		
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			370,973.26		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,890,146.19		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,637,483.63	9,326,833.00	-3.2%
Other Federal Revenue (incl. ARRA)		8290	202,416.38	0.00	-100.0%
TOTAL, FEDERAL REVENUE			9,839,900.01	9,326,833.00	-5.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	795,311.97	825,129.00	3.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			795,311.97	825,129.00	3.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,233,554.85	1,684,180.00	36.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(968.20)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	16,329.92	10,000.00	-38.8%
TOTAL, OTHER LOCAL REVENUE			1,248,916.57	1,694,180.00	35.7%
TOTAL, REVENUES			11,884,128.55	11,846,142.00	-0.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,598,024.34	3,610,589.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	194,524.67	187,234.00	-3.7%
Clerical, Technical and Office Salaries		2400	214,025.03	161,768.00	-24.4%
Other Classified Salaries		2900	741.09	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			4,007,315.13	3,959,591.00	-1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	245,389.94	277,759.00	13.2%
OASDI/Medicare/Alternative		3301-3302	300,398.80	293,831.00	-2.2%
Health and Welfare Benefits		3401-3402	486,586.32	456,696.00	-6.1%
Unemployment Insurance		3501-3502	24,886.05	27,719.00	11.4%
Workers' Compensation		3601-3602	129,355.93	117,327.00	-9.3%
OPEB, Allocated		3701-3702	304,909.00	354,960.00	16.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	69,793.11	50,005.00	-28.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,561,319.15	1,578,297.00	1.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	183,744.56	225,130.00	22.5%
Noncapitalized Equipment		4400	13,923.18	25,000.00	79.6%
Food		4700	4,276,911.44	4,500,000.00	5.2%
TOTAL, BOOKS AND SUPPLIES			4,474,579.18	4,750,130.00	6.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,614.81	21,500.00	102.5%
Dues and Memberships		5300	0.00	150.00	New
Insurance		5400-5450	150,000.00	150,000.00	0.0%
Operations and Housekeeping Services		5500	153,233.14	135,000.00	-11.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	140,423.17	130,784.00	-6.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(81,600.79)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	72,678.38	100,000.00	37.6%
Communications		5900	738.08	1,500.00	103.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			446,086.79	538,934.00	20.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	298,242.50	129,000.00	-56.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			298,242.50	129,000.00	-56.7%
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	472,834.08	506,711.00	7.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			472,834.08	506,711.00	7.2%
TOTAL, EXPENDITURES			11,260,376.83	11,462,663.00	1.8%

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

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,839,900.01	9,326,833.00	-5.2%
3) Other State Revenue		8300-8599	795,311.97	825,129.00	3.7%
4) Other Local Revenue		8600-8799	1,248,916.57	1,694,180.00	35.7%
5) TOTAL, REVENUES			11,884,128.55	11,846,142.00	-0.3%
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		10,634,309.61	10,820,952.00	1.8%
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		472,834.08	506,711.00	7.2%
8) Plant Services	8000-8999		153,233.14	135,000.00	-11.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,260,376.83	11,462,663.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			623,751.72	383,479.00	-38.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			623,751.72	383,479.00	-38.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,266,394.47	1,890,146.19	49.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,266,394.47	1,890,146.19	49.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,266,394.47	1,890,146.19	49.3%
2) Ending Balance, June 30 (E + F1e)			1,890,146.19	2,273,625.19	20.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	441,016.32	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,449,129.87		
d) Unappropriated Amount		9790		2,273,625.19	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,094,508.00	1,000,000.00	-8.6%
4) Other Local Revenue		8600-8799	14,297.23	0.00	-100.0%
5) TOTAL, REVENUES			1,108,805.23	1,000,000.00	-9.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,745.80	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	669,455.86	0.00	-100.0%
6) Capital Outlay		6000-6999	74,408.51	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			747,610.17	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			361,195.06	1,000,000.00	176.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,339,820.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,339,820.00	1,000,000.00	-81.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,000,000.00)	(1,000,000.00)	-75.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,638,804.94)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,744,048.66	1,105,243.72	-76.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,744,048.66	1,105,243.72	-76.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,744,048.66	1,105,243.72	-76.7%
2) Ending Balance, June 30 (E + F1e)			1,105,243.72	1,105,243.72	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,105,243.72		
d) Unappropriated Amount		9790		1,105,243.72	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,153,817.75		
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	2,667.96		
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			1,156,485.71		
H. LIABILITIES					
1) Accounts Payable		9500	51,241.99		
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			51,241.99		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,105,243.72		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	1,094,508.00	1,000,000.00	-8.6%
TOTAL, OTHER STATE REVENUE			1,094,508.00	1,000,000.00	-8.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,297.23	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,297.23	0.00	-100.0%
TOTAL, REVENUES			1,108,805.23	1,000,000.00	-9.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,745.80	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,745.80	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	669,455.86	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			669,455.86	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	4,497.76	0.00	-100.0%
Buildings and Improvements of Buildings		6200	69,910.75	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			74,408.51	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			747,610.17	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,339,820.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,339,820.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	5,339,820.00	1,000,000.00	-81.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,339,820.00	1,000,000.00	-81.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,000,000.00)	(1,000,000.00)	-75.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,094,508.00	1,000,000.00	-8.6%
4) Other Local Revenue		8600-8799	14,297.23	0.00	-100.0%
5) TOTAL, REVENUES			1,108,805.23	1,000,000.00	-9.8%
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		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		747,610.17	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			747,610.17	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			361,195.06	1,000,000.00	176.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,339,820.00	0.00	0.0%
b) Transfers Out		7600-7629	5,339,820.00	1,000,000.00	-81.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,000,000.00)	(1,000,000.00)	-81.3%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,638,804.94)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,744,048.66	1,105,243.72	-76.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,744,048.66	1,105,243.72	-76.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,744,048.66	1,105,243.72	-76.7%
2) Ending Balance, June 30 (E + F1e)			1,105,243.72	1,105,243.72	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,105,243.72		
d) Unappropriated Amount		9790		1,105,243.72	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,538.67	0.00	-100.0%
5) TOTAL, REVENUES			8,538.67	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,538.67	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	2,000,000.00	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			6,000,000.00	(2,000,000.00)	-133.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,008,538.67	(2,000,000.00)	-133.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	294,459.42	6,302,998.09	2040.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			294,459.42	6,302,998.09	2040.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			294,459.42	6,302,998.09	2040.5%
2) Ending Balance, June 30 (E + F1e)			6,302,998.09	4,302,998.09	-31.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	6,302,998.09		
d) Unappropriated Amount		9790		4,302,998.09	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,002,195.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	5,294,472.76		
3) Accounts Receivable		9200	6,329.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			6,302,998.09		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			6,302,998.09		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,538.67	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,538.67	0.00	-100.0%
TOTAL, REVENUES			8,538.67	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,000,000.00	0.00	-100.0%
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	2,000,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	2,000,000.00	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)			6,000,000.00	(2,000,000.00)	-133.3%

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

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,538.67	0.00	-100.0%
5) TOTAL, REVENUES			8,538.67	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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)			8,538.67	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	2,000,000.00	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			6,000,000.00	(2,000,000.00)	-133.3%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,008,538.67	(2,000,000.00)	-133.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	294,459.42	6,302,998.09	2040.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			294,459.42	6,302,998.09	2040.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			294,459.42	6,302,998.09	2040.5%
2) Ending Balance, June 30 (E + F1e)			6,302,998.09	4,302,998.09	-31.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	6,302,998.09		
d) Unappropriated Amount		9790		4,302,998.09	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	900,736.87	600,000.00	-33.4%
5) TOTAL, REVENUES			900,736.87	600,000.00	-33.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	621,029.64	814,078.00	31.1%
3) Employee Benefits		3000-3999	240,783.97	310,760.00	29.1%
4) Books and Supplies		4000-4999	1,966,562.78	2,620,638.00	33.3%
5) Services and Other Operating Expenditures		5000-5999	9,467,676.85	6,365,526.00	-32.8%
6) Capital Outlay		6000-6999	62,583,386.91	114,558,645.00	83.0%
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			74,879,440.15	124,669,647.00	66.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(73,978,703.28)	(124,069,647.00)	67.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,998,422.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	137,547,031.15	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			135,548,609.15	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,569,905.87	(124,069,647.00)	-301.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,815,884.18	192,385,790.05	47.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,815,884.18	192,385,790.05	47.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,815,884.18	192,385,790.05	47.1%
2) Ending Balance, June 30 (E + F1e)			192,385,790.05	68,316,143.05	-64.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	192,385,790.05		
d) Unappropriated Amount		9790		68,316,143.05	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	180,009,416.50		
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	7,867,666.21		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	23,583,036.68		
3) Accounts Receivable		9200	214,059.31		
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			211,674,178.70		
H. LIABILITIES					
1) Accounts Payable		9500	19,288,388.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			19,288,388.65		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			192,385,790.05		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	731,296.43	600,000.00	-18.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	169,440.44	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			900,736.87	600,000.00	-33.4%
TOTAL, REVENUES			900,736.87	600,000.00	-33.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	459.66	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	465,918.36	631,330.00	35.5%
Clerical, Technical and Office Salaries		2400	154,651.62	182,748.00	18.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			621,029.64	814,078.00	31.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	58,295.94	84,041.00	44.2%
OASDI/Medicare/Alternative		3301-3302	39,410.80	54,153.00	37.4%
Health and Welfare Benefits		3401-3402	67,640.22	79,735.00	17.9%
Unemployment Insurance		3501-3502	1,981.90	5,288.00	166.8%
Workers' Compensation		3601-3602	20,069.02	22,394.00	11.6%
OPEB, Allocated		3701-3702	38,531.52	51,102.00	32.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	14,854.57	14,047.00	-5.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			240,783.97	310,760.00	29.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	926,624.54	956,000.00	3.2%
Noncapitalized Equipment		4400	1,039,938.24	1,664,638.00	60.1%
TOTAL, BOOKS AND SUPPLIES			1,966,562.78	2,620,638.00	33.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,800.97	3,000.00	66.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,085,328.02	3,013,732.00	44.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	7,380,547.86	3,348,794.00	-54.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,467,676.85	6,365,526.00	-32.8%
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	61,723,077.54	112,419,660.00	82.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	860,309.37	2,138,985.00	148.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			62,583,386.91	114,558,645.00	83.0%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			74,879,440.15	124,669,647.00	66.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	1,998,422.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,998,422.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	132,409,708.50	0.00	-100.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	5,137,322.65	0.00	-100.0%
(c) TOTAL, SOURCES			137,547,031.15	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			135,548,609.15	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	900,736.87	600,000.00	-33.4%
5) TOTAL, REVENUES			900,736.87	600,000.00	-33.4%
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		71,220,542.55	124,669,647.00	75.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,658,897.60	0.00	-100.0%
10) TOTAL, EXPENDITURES			74,879,440.15	124,669,647.00	66.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(73,978,703.28)	(124,069,647.00)	67.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,998,422.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	137,547,031.15	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			135,548,609.15	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,569,905.87	(124,069,647.00)	-301.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,815,884.18	192,385,790.05	47.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,815,884.18	192,385,790.05	47.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,815,884.18	192,385,790.05	47.1%
2) Ending Balance, June 30 (E + F1e)			192,385,790.05	68,316,143.05	-64.5%
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	0.00	0.00	0.0%
c) Undesignated Amount		9790	192,385,790.05		
d) Unappropriated Amount		9790		68,316,143.05	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	652,236.20	615,000.00	-5.7%
5) TOTAL, REVENUES			652,236.20	615,000.00	-5.7%
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	204.14	10,000.00	4798.6%
5) Services and Other Operating Expenditures		5000-5999	386,076.69	270,000.00	-30.1%
6) Capital Outlay		6000-6999	409,798.82	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			796,079.65	280,000.00	-64.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(143,843.45)	335,000.00	-332.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(143,843.45)	335,000.00	-332.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,869,292.09	4,725,448.64	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,869,292.09	4,725,448.64	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,869,292.09	4,725,448.64	-3.0%
2) Ending Balance, June 30 (E + F1e)			4,725,448.64	5,060,448.64	7.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	4,725,448.64		
d) Unappropriated Amount		9790		5,060,448.64	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,800,521.47		
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	472,923.65		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	1,150,745.65		
3) Accounts Receivable		9200	5,935.50		
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			5,430,126.27		
H. LIABILITIES					
1) Accounts Payable		9500	704,677.63		
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			704,677.63		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,725,448.64		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,039.91	15,000.00	-25.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	632,196.29	600,000.00	-5.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			652,236.20	615,000.00	-5.7%
TOTAL, REVENUES			652,236.20	615,000.00	-5.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	204.14	5,000.00	2349.3%
Noncapitalized Equipment		4400	0.00	5,000.00	New
TOTAL, BOOKS AND SUPPLIES			204.14	10,000.00	4798.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	247,822.25	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,965.89	50,000.00	163.6%
Professional/Consulting Services and Operating Expenditures		5800	119,288.55	220,000.00	84.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			386,076.69	270,000.00	-30.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	409,798.82	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			409,798.82	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			796,079.65	280,000.00	-64.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	652,236.20	615,000.00	-5.7%
5) TOTAL, REVENUES			652,236.20	615,000.00	-5.7%
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		796,079.65	280,000.00	-64.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			796,079.65	280,000.00	-64.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(143,843.45)	335,000.00	-332.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(143,843.45)	335,000.00	-332.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,869,292.09	4,725,448.64	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,869,292.09	4,725,448.64	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,869,292.09	4,725,448.64	-3.0%
2) Ending Balance, June 30 (E + F1e)			4,725,448.64	5,060,448.64	7.1%
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	0.00	0.00	0.0%
c) Undesignated Amount		9790	4,725,448.64		
d) Unappropriated Amount		9790		5,060,448.64	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	570,548.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,450.41	0.00	-100.0%
5) TOTAL, REVENUES			575,998.41	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,141,096.00	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			1,141,096.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(565,097.59)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	570,548.00	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			570,548.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,450.41	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,057.34	46,507.75	13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,057.34	46,507.75	13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,057.34	46,507.75	13.3%
2) Ending Balance, June 30 (E + F1e)			46,507.75	46,507.75	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	46,507.75		
d) Unappropriated Amount		9790		46,507.75	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	45,545.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	962.59		
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			46,507.75		
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)			46,507.75		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	570,548.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			570,548.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,450.41	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,450.41	0.00	-100.0%
TOTAL, REVENUES			575,998.41	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,141,096.00	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			1,141,096.00	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			1,141,096.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	570,548.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			570,548.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			570,548.00	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	570,548.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,450.41	0.00	-100.0%
5) TOTAL, REVENUES			575,998.41	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,141,096.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,141,096.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(565,097.59)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	570,548.00	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			570,548.00	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,450.41	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,057.34	46,507.75	13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,057.34	46,507.75	13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,057.34	46,507.75	13.3%
2) Ending Balance, June 30 (E + F1e)			46,507.75	46,507.75	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	46,507.75		
d) Unappropriated Amount		9790		46,507.75	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,582,597.08	7,481,800.00	108.8%
4) Other Local Revenue		8600-8799	1,117,421.09	1,000,000.00	-10.5%
5) TOTAL, REVENUES			4,700,018.17	8,481,800.00	80.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	26,529.74	0.00	-100.0%
3) Employee Benefits		3000-3999	6,040.26	0.00	-100.0%
4) Books and Supplies		4000-4999	32,235.67	24,000.00	-25.5%
5) Services and Other Operating Expenditures		5000-5999	4,499,475.26	8,319,800.00	84.9%
6) Capital Outlay		6000-6999	752,500.72	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			5,316,781.65	8,343,800.00	56.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(616,763.48)	138,000.00	-122.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(616,763.48)	138,000.00	-122.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,701,276.01	6,084,512.53	-9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,701,276.01	6,084,512.53	-9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,701,276.01	6,084,512.53	-9.2%
2) Ending Balance, June 30 (E + F1e)			6,084,512.53	6,222,512.53	2.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	6,084,512.53		
d) Unappropriated Amount		9790		6,222,512.53	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,738,999.98		
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	126,379.50		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	206,458.41		
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			13,071,837.89		
H. LIABILITIES					
1) Accounts Payable		9500	1,608,481.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	5,378,843.55		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			6,987,325.36		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			6,084,512.53		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	3,582,597.08	7,481,800.00	108.8%
TOTAL, OTHER STATE REVENUE			3,582,597.08	7,481,800.00	108.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	1,086,841.20	1,000,000.00	-8.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,014.89	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	18,565.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,117,421.09	1,000,000.00	-10.5%
TOTAL, REVENUES			4,700,018.17	8,481,800.00	80.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	21,829.68	0.00	-100.0%
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	4,700.06	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			26,529.74	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,390.71	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,029.52	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	83.58	0.00	-100.0%
Workers' Compensation		3601-3602	857.39	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	679.06	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,040.26	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,235.67	24,000.00	-25.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			32,235.67	24,000.00	-25.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	4,091,085.76	7,488,300.00	83.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	275,161.15	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	133,228.35	831,500.00	524.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,499,475.26	8,319,800.00	84.9%
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	505,709.42	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	246,791.30	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			752,500.72	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			5,316,781.65	8,343,800.00	56.9%

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,582,597.08	7,481,800.00	108.8%
4) Other Local Revenue		8600-8799	1,117,421.09	1,000,000.00	-10.5%
5) TOTAL, REVENUES			4,700,018.17	8,481,800.00	80.5%
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		5,316,781.65	8,343,800.00	56.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,316,781.65	8,343,800.00	56.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(616,763.48)	138,000.00	-122.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(616,763.48)	138,000.00	-122.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,701,276.01	6,084,512.53	-9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,701,276.01	6,084,512.53	-9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,701,276.01	6,084,512.53	-9.2%
2) Ending Balance, June 30 (E + F1e)			6,084,512.53	6,222,512.53	2.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	6,084,512.53		
d) Unappropriated Amount		9790		6,222,512.53	

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

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	643,038.73	0.00	-100.0%
3) Other State Revenue		8300-8599	552,275.85	0.00	-100.0%
4) Other Local Revenue		8600-8799	42,914,271.82	0.00	-100.0%
5) TOTAL, REVENUES			44,109,586.40	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	39,298,291.74	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			39,298,291.74	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,811,294.66	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,427,874.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,438,328.80	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,866,202.80	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,677,497.46	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,342,984.67	34,020,482.13	39.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,342,984.67	34,020,482.13	39.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,342,984.67	34,020,482.13	39.8%
2) Ending Balance, June 30 (E + F1e)			34,020,482.13	34,020,482.13	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	34,020,482.13		
d) Unappropriated Amount		9790		34,020,482.13	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	34,004,535.87		
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	15,946.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			34,020,482.67		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.54		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.54		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			34,020,482.13		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	643,038.73	0.00	-100.0%
TOTAL, FEDERAL REVENUE			643,038.73	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	547,940.15	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	4,335.70	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			552,275.85	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	41,407,920.11	0.00	-100.0%
Unsecured Roll		8612	1,542,706.74	0.00	-100.0%
Prior Years' Taxes		8613	(177,886.53)	0.00	-100.0%
Supplemental Taxes		8614	87,322.07	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	54,209.43	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,914,271.82	0.00	-100.0%
TOTAL, REVENUES			44,109,586.40	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	11,482,116.50	0.00	-100.0%
Bond Interest and Other Service Charges		7434	27,816,175.24	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			39,298,291.74	0.00	-100.0%
TOTAL, EXPENDITURES			39,298,291.74	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,427,874.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,427,874.00	0.00	-100.0%
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	3,438,328.80	0.00	-100.0%
(c) TOTAL, SOURCES			3,438,328.80	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			4,866,202.80	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	643,038.73	0.00	-100.0%
3) Other State Revenue		8300-8599	552,275.85	0.00	-100.0%
4) Other Local Revenue		8600-8799	42,914,271.82	0.00	-100.0%
5) TOTAL, REVENUES			44,109,586.40	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	39,298,291.74	0.00	-100.0%
10) TOTAL, EXPENDITURES			39,298,291.74	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,811,294.66	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,427,874.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,438,328.80	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,866,202.80	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,677,497.46	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,342,984.67	34,020,482.13	39.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,342,984.67	34,020,482.13	39.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,342,984.67	34,020,482.13	39.8%
2) Ending Balance, June 30 (E + F1e)			34,020,482.13	34,020,482.13	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	34,020,482.13		
d) Unappropriated Amount		9790		34,020,482.13	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20.85	0.00	-100.0%
5) TOTAL, REVENUES			20.85	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	926,949.20	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			926,949.20	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(926,928.35)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	926,928.35	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	1,286,991.44	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			926,928.35	(1,286,991.44)	-238.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,286,991.44)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,286,991.44	1,286,991.44	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,286,991.44	1,286,991.44	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,286,991.44	1,286,991.44	0.0%
2) Ending Balance, June 30 (E + F1e)			1,286,991.44	0.00	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,286,991.44		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,114.65		
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	1,276,876.79		
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			1,286,991.44		
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)			1,286,991.44		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	20.85	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20.85	0.00	-100.0%
TOTAL, REVENUES			20.85	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	491,949.20	0.00	-100.0%
Other Debt Service - Principal		7439	435,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			926,949.20	0.00	-100.0%
TOTAL, EXPENDITURES			926,949.20	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	926,928.35	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			926,928.35	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	1,286,991.44	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,286,991.44	New
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%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			926,928.35	(1,286,991.44)	-238.8%

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20.85	0.00	-100.0%
5) TOTAL, REVENUES			20.85	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	926,949.20	0.00	-100.0%
10) TOTAL, EXPENDITURES			926,949.20	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(926,928.35)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	926,928.35	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,286,991.44	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			926,928.35	(1,286,991.44)	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,286,991.44)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,286,991.44	1,286,991.44	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,286,991.44	1,286,991.44	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,286,991.44	1,286,991.44	0.0%
2) Ending Balance, June 30 (E + F1e)			1,286,991.44	0.00	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,286,991.44		
d) Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,704.92	0.00	-100.0%
5) TOTAL, REVENUES			36,704.92	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,704.92	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,286,991.44	New
b) Transfers Out		7600-7629	0.00	1,421,602.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(134,610.56)	New

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,704.92	(134,610.56)	-466.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,941,939.53	8,978,644.45	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,941,939.53	8,978,644.45	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,941,939.53	8,978,644.45	0.4%
2) Ending Balance, June 30 (E + F1e)			8,978,644.45	8,844,033.89	-1.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	8,978,644.45		
d) Unappropriated Amount		9790		8,844,033.89	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,707,164.20		
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	4,263,731.63		
3) Accounts Receivable		9200	7,748.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			8,978,644.45		
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)			8,978,644.45		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	36,704.92	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,704.92	0.00	-100.0%
TOTAL, REVENUES			36,704.92	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	1,286,991.44	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,286,991.44	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	1,421,602.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,421,602.00	New
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%
(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	(134,610.56)	New

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,704.92	0.00	-100.0%
5) TOTAL, REVENUES			36,704.92	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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)			36,704.92	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,286,991.44	New
b) Transfers Out		7600-7629	0.00	1,421,602.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(134,610.56)	New

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,704.92	(134,610.56)	-466.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,941,939.53	8,978,644.45	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,941,939.53	8,978,644.45	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,941,939.53	8,978,644.45	0.4%
2) Ending Balance, June 30 (E + F1e)			8,978,644.45	8,844,033.89	-1.5%
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	0.00	0.00	0.0%
c) Undesignated Amount		9790	8,978,644.45		
d) Unappropriated Amount		9790		8,844,033.89	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,542,305.91	9,400,000.00	269.7%
5) TOTAL, REVENUES			2,542,305.91	9,400,000.00	269.7%
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	5,027,030.49	9,071,800.00	80.5%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,027,030.49	9,071,800.00	80.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,484,724.58)	328,200.00	-113.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(2,484,724.58)	328,200.00	-113.2%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	4,243,568.52	1,758,843.94	-58.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,243,568.52	1,758,843.94	-58.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			4,243,568.52	1,758,843.94	-58.6%
2) Ending Net Assets, June 30 (E + F1e)			1,758,843.94	2,087,043.94	18.7%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	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	1,758,843.94		
d) Unappropriated Amount		9790		2,087,043.94	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,477,275.10		
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	39,315.61		
e) collections awaiting deposit		9140	897.60		
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					
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			3,517,488.31		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	1,258,644.37		
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	500,000.00		
7) TOTAL, LIABILITIES			1,758,644.37		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			1,758,843.94		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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	1,731,000.00	1,000,000.00	-42.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	811,305.91	8,400,000.00	935.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,542,305.91	9,400,000.00	269.7%
TOTAL, REVENUES			2,542,305.91	9,400,000.00	269.7%

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,350,571.96	1,360,000.00	0.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,283,008.99	7,071,000.00	115.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	393,449.54	640,800.00	62.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,027,030.49	9,071,800.00	80.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			5,027,030.49	9,071,800.00	80.5%

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

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,542,305.91	9,400,000.00	269.7%
5) TOTAL, REVENUES			2,542,305.91	9,400,000.00	269.7%
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		5,027,030.49	9,071,800.00	80.5%
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			5,027,030.49	9,071,800.00	80.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,484,724.58)	328,200.00	-113.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(2,484,724.58)	328,200.00	-113.2%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	4,243,568.52	1,758,843.94	-58.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,243,568.52	1,758,843.94	-58.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			4,243,568.52	1,758,843.94	-58.6%
2) Ending Net Assets, June 30 (E + F1e)			1,758,843.94	2,087,043.94	18.7%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,758,843.94		
d) Unappropriated Amount		9790		2,087,043.94	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,270,587.93	17,564,329.00	8.0%
5) TOTAL, REVENUES			16,270,587.93	17,564,329.00	8.0%
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	16,364,564.53	17,564,329.00	7.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			16,364,564.53	17,564,329.00	7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(93,976.60)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(93,976.60)	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	11,893,109.21	11,799,132.61	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,893,109.21	11,799,132.61	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			11,893,109.21	11,799,132.61	-0.8%
2) Ending Net Assets, June 30 (E + F1e)			11,799,132.61	11,799,132.61	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	11,799,132.61		
d) Unappropriated Amount		9790		11,799,132.61	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,678,765.35		
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	7,108,254.26		
3) Accounts Receivable		9200	12,739.76		
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			11,799,759.37		
H. LIABILITIES					
1) Accounts Payable		9500	626.76		
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			626.76		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			11,799,132.61		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	60,414.45	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	15,392,310.00	17,564,329.00	14.1%
Other Local Revenue					
All Other Local Revenue		8699	817,863.48	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			16,270,587.93	17,564,329.00	8.0%
TOTAL, REVENUES			16,270,587.93	17,564,329.00	8.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,364,564.53	17,564,329.00	7.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,364,564.53	17,564,329.00	7.3%
TOTAL, EXPENSES			16,364,564.53	17,564,329.00	7.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,270,587.93	17,564,329.00	8.0%
5) TOTAL, REVENUES			16,270,587.93	17,564,329.00	8.0%
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		16,364,564.53	17,564,329.00	7.3%
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			16,364,564.53	17,564,329.00	7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(93,976.60)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(93,976.60)	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	11,893,109.21	11,799,132.61	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,893,109.21	11,799,132.61	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			11,893,109.21	11,799,132.61	-0.8%
2) Ending Net Assets, June 30 (E + F1e)			11,799,132.61	11,799,132.61	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	11,799,132.61		
d) Unappropriated Amount		9790		11,799,132.61	

Description	Object Codes	2009-10 Unaudited Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	945,077.14
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	14,027.23
2) Investments	9150	0.00
3) Accounts Receivable	9200	78,130.46
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		1,037,234.83
B. LIABILITIES		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	1,037,234.83
3) TOTAL, LIABILITIES (Must equal A5)		1,037,234.83

BOND DESCRIPTION		MEASURE E	MEASUER M	MEASURE D
OUTSTANDING BONDED INDEBTEDNESS	July 1	29,545,000.00	136,315,000.00	282,190,230.45
Bonds from Acquired District				
Bonds Sold			47,215,000.00	
Subtotal		29,545,000.00	183,530,000.00	282,190,230.45
Less: Bonds to Acquiring District				
Less: Bonds Redeemed		1,350,000.00	50,765,000.00	5,332,116.50
OUTSTANDING BONDED INDEBTEDNESS	June 30	28,195,000.00	132,765,000.00	276,858,113.95

1. Restricted Balance, July 1	2009-10	932,943.75	6,909,981.57	9,958,981.99
2. Tax Receipts	2009-10	2,877,120.61	12,750,603.19	13,690,129.13
3. State and Federal Apportionments	2009-10	31,806.49	166,781.82	175,867.63
4. Other Designated Revenue	2009-10	1,735.99	17,252.71	18,630.60
5. Subtotal (Sum of lines 1 through 4)		3,843,606.84	19,844,619.29	23,843,609.35
6. Less: Actual Expenditures or Other Uses	2009-10	2,977,180.50	9,599,978.63	13,429,145.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2009-10	866,426.34	10,244,640.66	10,414,464.35
8. Estimated Tax Receipts on the Unsecured Roll	2010-11	108,254.00	569,106.00	599,004.00
9. Estimated State and Federal Apportionments	2010-11			
10. Other Estimated Revenue	2010-11	1,700.00	17,000.00	17,000.00
11. Subtotal (Sum of lines 7 through 10)		976,380.34	10,830,746.66	11,030,468.35
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2010-11	2,955,108.75	13,041,137.50	13,953,951.25
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2010-11	1,978,728.41	2,210,390.84	2,923,482.90
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2010-11			
b) LEVIED	2010-11			

BOND DESCRIPTION		MEASURE J	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	188,170,000.00	636,220,230.45
Bonds from Acquired District			0.00
Bonds Sold		143,054,708.30	190,269,708.30
Subtotal		331,224,708.30	826,489,938.75
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		10,820,000.00	68,267,116.50
OUTSTANDING BONDED INDEBTEDNESS	June 30	320,404,708.30	758,222,822.25
1. Restricted Balance, July 1	2009-10	6,541,077.36	24,342,984.67
2. Tax Receipts	2009-10	13,542,209.46	42,860,062.39
3. State and Federal Apportionments	2009-10	820,858.64	1,195,314.58
4. Other Designated Revenue	2009-10	4,882,792.93	4,920,412.23
5. Subtotal (Sum of lines 1 through 4)		25,786,938.39	73,318,773.87
6. Less: Actual Expenditures or Other Uses	2009-10	13,291,987.61	39,298,291.74
7. Restricted Balance, June 30 (Line 5 minus 6)	2009-10	12,494,950.78	34,020,482.13
8. Estimated Tax Receipts on the Unsecured Roll	2010-11	608,283.00	1,884,647.00
9. Estimated State and Federal Apportionments	2010-11		0.00
10. Other Estimated Revenue	2010-11	20,000.00	55,700.00
11. Subtotal (Sum of lines 7 through 10)		13,123,233.78	35,960,829.13
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2010-11	15,845,186.40	45,795,383.90
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2010-11	2,721,952.62	9,834,554.77
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2010-11		0.00000
b) LEVIED	2010-11		0.00000

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

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS							
Cash							
in County Treasury	9110	945,077.14		945,077.14			945,077.14
Fair Value Adjustment to Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	14,027.23		14,027.23			14,027.23
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	78,130.46		78,130.46			78,130.46
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		1,037,234.83	0.00	1,037,234.83	0.00	0.00	1,037,234.83
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	1,037,234.83		1,037,234.83			1,037,234.83
TOTAL, LIABILITIES		1,037,234.83	0.00	1,037,234.83	0.00	0.00	1,037,234.83

Description	2009-10 Unaudited Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			18,972.52	18,379.00	18,360.00	18,379.00
a. Kindergarten	2,278.37	2,286.11				
b. Grades One through Three	6,899.23	6,887.60				
c. Grades Four through Six	6,083.21	6,074.37				
d. Grades Seven and Eight	3,671.57	3,653.89				
e. Opportunity Schools and Full-Day Opportunity Classes	2.80	2.44				
f. Home and Hospital	3.98	3.27				
g. Community Day School	15.39	17.70				
2. Special Education						
a. Special Day Class	806.98	807.53	899.50	933.83	933.00	817.00
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	12.28	13.28	13.28	12.00	12.00	12.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	7.60	7.81	7.81	8.00	8.00	8.00
3. TOTAL, ELEMENTARY	19,781.41	19,754.00	19,893.11	19,332.83	19,313.00	19,216.00
HIGH SCHOOL						
4. General Education			7,370.56	7,484.00	7,460.00	7,484.00
a. Grades Nine through Twelve	6,888.08	6,806.16				
b. Continuation Education	321.52	291.50				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	8.87	8.94				
e. Community Day School	43.30	45.43				
5. Special Education						
a. Special Day Class	511.02	506.66	533.03	565.89	565.00	517.00
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	28.89	29.69	29.69	29.00	29.00	29.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	30.98	31.61	31.61	31.00	31.00	31.00
6. TOTAL, HIGH SCHOOL	7,832.66	7,719.99	7,964.89	8,109.89	8,085.00	8,061.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	27,614.07	27,473.99	27,858.00	27,442.72	27,398.00	27,277.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2009-10 Unaudited Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	27,614.07	27,473.99	27,858.00	27,442.72	27,398.00	27,277.00
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	52,371,291.00		52,371,291.00			52,371,291.00
Work in Progress	271,392,090.00	(12,094.00)	271,379,996.00	73,938,851.00	123,433,436.00	221,885,411.00
Total capital assets not being depreciated	323,763,381.00	(12,094.00)	323,751,287.00	73,938,851.00	123,433,436.00	274,256,702.00
Capital assets being depreciated:						
Land Improvements	52,367,655.00	(936.00)	52,366,719.00	7,333,268.00	1,439,640.00	58,260,347.00
Buildings	591,805,034.00	(32,617.00)	591,772,417.00	116,428,067.00	7,238,920.00	700,961,564.00
Equipment	12,478,605.00	(515,178.00)	11,963,427.00	1,503,611.00	1,520,011.00	11,947,027.00
Total capital assets being depreciated	656,651,294.00	(548,731.00)	656,102,563.00	125,264,946.00	10,198,571.00	771,168,938.00
Accumulated Depreciation for:						
Land Improvements	(42,060,950.00)	2,051,998.00	(40,008,952.00)	(939,705.00)	(1,439,639.00)	(39,509,018.00)
Buildings	(182,894,971.00)	(613,829.00)	(183,508,800.00)	(13,143,700.00)	(6,486,514.00)	(190,165,986.00)
Equipment	(6,306,074.00)	(65,578.00)	(6,371,652.00)	(802,859.00)	(1,184,598.00)	(5,989,913.00)
Total accumulated depreciation	(231,261,995.00)	1,372,591.00	(229,889,404.00)	(14,886,264.00)	(9,110,751.00)	(235,664,917.00)
Total capital assets being depreciated, net	425,389,299.00	823,860.00	426,213,159.00	110,378,682.00	1,087,820.00	535,504,021.00
Governmental activity capital assets, net	749,152,680.00	811,766.00	749,964,446.00	184,317,533.00	124,521,256.00	809,760,723.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	55.61%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
CORR	Total Cost for Adults in Correctional Facilities	
	If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues	
	Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	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.	
	Adjusted Appropriations Limit	$208,156,210.39
	Appropriations Subject to Limit	$162,491,294.02
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.25%
	Fixed-with-carry-forward indirect cost rate for use in 2011-12, subject to CDE approval.	
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2011-12 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
TRAN	Approved Transportation Expense - Home-to-School	$3,982,604.22
	Approved Transportation Expense - SD/OI	$3,216,516.98
	For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed _____ Date of Meeting: Sep 15, 2010
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

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

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

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

For County Office of Education:	For School District:
Jane Lin	Lisa Erwin
Name	Name
District Advisor	Ex Director Business Services
Title	Title
(925) 942-3458	(510) 231-1173
Telephone	Telephone
jlin@cccoe.k12.ca.us	lerwin@wccusd.net
E-mail Address	E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

FEDERAL PROGRAM NAME	IASA TITLE I BASIC FUND I	ARRA TITLE I PART A	IASA ITLE I CAPITAL EXP	READING 1ST NCLB PART B	SCHOOL IMPROVEMENT GRANT	ARRA TITLE I SCHOOL IMPRV GRT	PROGRAM IMPROVEMENT DAIT
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3011	3015	3030	3180	3181	3185
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	4,149,701.42	2,595,002.00		235,655.82			1,717,990.93
2. a. Current Year Award	8,815,636.00		15,000.00	126,808.00	667,094.00	244,906.00	
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	8,815,636.00	0.00	15,000.00	126,808.00	667,094.00	244,906.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	12,965,337.42	2,595,002.00	15,000.00	362,463.82	667,094.00	244,906.00	1,717,990.93
REVENUES							
5. Revenue Deferred from Prior Year		2,595,002.00					367,990.93
6. Cash Received in Current Year	11,099,083.16		15,000.00	235,655.82			450,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	11,099,083.16	2,595,002.00	15,000.00	235,655.82	0.00	0.00	817,990.93
EXPENDITURES							
9. Donor-Authorized Expenditures	8,202,444.52	951,609.39	6,500.00	331,854.78	235,767.63	56,343.10	1,717,990.93
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	8,202,444.52	951,609.39	6,500.00	331,854.78	235,767.63	56,343.10	1,717,990.93
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	2,896,638.64	1,643,392.61	8,500.00	(96,198.96)	(235,767.63)	(56,343.10)	(900,000.00)
a. Deferred Revenue	2,896,638.64	1,643,392.61	8,500.00				
b. Accounts Payable							
c. Accounts Receivable				96,198.96	235,767.63	56,343.10	900,000.00
14. Unused Grant Award Calculation (line 4 minus line 9)	4,762,892.90	1,643,392.61	8,500.00	30,609.04	431,326.37	188,562.90	0.00
15. If Carryover is allowed, enter line 14 amount here	4,762,892.90	1,643,392.61	8,500.00	30,609.04	431,326.37	188,562.90	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,202,444.52	951,609.39	6,500.00	331,854.78	235,767.63	56,343.10	1,717,990.93

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

FEDERAL PROGRAM NAME	SP ED IDEA PART B	IDEA PART B PRIVATE SCHOOLS	ARRA IDEA PART B LOCAL ENTITL	ARRA IDEA PART B PRIVATE SCHOOLS	SP ED IDEA PRESCHOOL	ARRA SP ED PRESCHOOL	SP ED IDEA PRESCHOOL ENT
FEDERAL CATALOG NUMBER					84.173A		84.027A
RESOURCE CODE	3310	3311	3313	3314	3315	3319	3320
REVENUE OBJECT	8181	8181	8181	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover			2,949,058.00		40,543.58	108,511.00	101,248.74
2. a. Current Year Award	5,818,834.00	52,988.00	2,829,322.00	52,619.00	324,224.00	106,187.00	537,453.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	5,818,834.00	52,988.00	2,829,322.00	52,619.00	324,224.00	106,187.00	537,453.00
3. Required Matching Funds/Other				6,016.00			
4. Total Available Award (sum lines 1, 2d, & 3)	5,818,834.00	52,988.00	5,778,380.00	58,635.00	364,767.58	214,698.00	638,701.74
REVENUES							
5. Revenue Deferred from Prior Year			1,179,623.00			43,404.00	
6. Cash Received in Current Year	2,935,911.00		874,650.00		237,084.58	32,205.00	504,338.43
7. Contributed Matching Funds				6,016.00			
8. Total Available (sum lines 5, 6, & 7)	2,935,911.00	0.00	2,054,273.00	6,016.00	237,084.58	75,609.00	504,338.43
EXPENDITURES							
9. Donor-Authorized Expenditures	5,818,834.00	47,878.88	2,748,163.98	58,635.00	289,255.50	79,587.41	574,809.57
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,818,834.00	47,878.88	2,748,163.98	58,635.00	289,255.50	79,587.41	574,809.57
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,882,923.00)	(47,878.88)	(693,890.98)	(52,619.00)	(52,170.92)	(3,978.41)	(70,471.14)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	2,882,923.00	47,878.88	693,890.98	52,619.00	52,170.92	3,978.41	70,471.14
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	5,109.12	3,030,216.02	0.00	75,512.08	135,110.59	63,892.17
15. If Carryover is allowed, enter line 14 amount here		5,109.12	3,030,216.02		75,512.08	135,110.59	63,892.17
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,818,834.00	47,878.88	2,748,163.98	52,619.00	289,255.50	79,587.41	574,809.57

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FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
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FEDERAL PROGRAM NAME	ARRA IDEA PRESCHOOL ENT	IDEA PRESCH STAFF DEVELOPMENT	IDEA EARLY INTERVENTION	ALTERNATIVE DISPUTE RESOLUTION	DEPT OF REHAB TRANSITION	CARL PERKINS VOC ED	IASA TITLE IV DRUG FREE SCHOOLS
FEDERAL CATALOG NUMBER		84.173A	84.181A	84.027A	84125A	84.04B	84.186
RESOURCE CODE	3324	3345	3385	3395	3412	3550	3710
REVENUE OBJECT	8182	8182	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	269,931.00	1,742.51				62,605.87	35,675.35
2. a. Current Year Award	206,462.00	1,986.00	83,664.00	15,000.00	227,227.00	280,595.00	156,279.00
b. Transferability (NCLB)							
c. Other Adjustments							(346.73)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	206,462.00	1,986.00	83,664.00	15,000.00	227,227.00	280,595.00	155,932.27
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	476,393.00	3,728.51	83,664.00	15,000.00	227,227.00	343,200.87	191,607.62
REVENUES							
5. Revenue Deferred from Prior Year	107,972.00	1,226.51					
6. Cash Received in Current Year	71,459.00	2,006.00	55,620.00	9,938.00	108,198.83	24,935.16	35,328.62
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	179,431.00	3,232.51	55,620.00	9,938.00	108,198.83	24,935.16	35,328.62
EXPENDITURES							
9. Donor-Authorized Expenditures	263,341.46	1,854.00	83,664.00	15,000.00	192,749.25	280,595.00	139,134.13
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	263,341.46	1,854.00	83,664.00	15,000.00	192,749.25	280,595.00	139,134.13
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(83,910.46)	1,378.51	(28,044.00)	(5,062.00)	(84,550.42)	(255,659.84)	(103,805.51)
a. Deferred Revenue		1,378.51					
b. Accounts Payable							
c. Accounts Receivable	83,910.46		28,044.00	5,062.00	84,550.42	255,659.84	103,805.51
14. Unused Grant Award Calculation (line 4 minus line 9)	213,051.54	1,874.51	0.00	0.00	34,477.75	62,605.87	52,473.49
15. If Carryover is allowed, enter line 14 amount here	213,051.54	1,874.51			0.00	0.00	52,473.49
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	263,341.46	1,854.00	83,664.00	15,000.00	192,749.25	280,595.00	139,134.13

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FEDERAL GRANT AWARDS,
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FEDERAL PROGRAM NAME	TITLE II NCLB	TITLE II PART A PRINCIPAL TRAINING	TITLE II PART D TECHNOLOGY	CaMSP MATH & SCIENCE PRTNSHP	21ST CENTURY COMM LEARNING CENTERS	21ST CENTURY COHORT 4	21ST CENTURY COMM LEARNING
FEDERAL CATALOG NUMBER				84.366	84.287		
RESOURCE CODE	4035	4036	4045	4050	4124	4125	4126
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,336,575.74	12,871.18	88,157.80	132,801.03	162,093.02	420,059.19	256,222.94
2. a. Current Year Award	2,008,971.00	863.10	81,947.00			947,400.00	500,000.00
b. Transferability (NCLB)							
c. Other Adjustments	7,204.06			(10,671.03)	(10,068.02)		
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,016,175.06	863.10	81,947.00	(10,671.03)	(10,068.02)	947,400.00	500,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	3,352,750.80	13,734.28	170,104.80	122,130.00	152,025.00	1,367,459.19	756,222.94
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	2,548,666.12		8,108.80	108,735.84	38,006.25	643,760.44	506,222.94
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,548,666.12	0.00	8,108.80	108,735.84	38,006.25	643,760.44	506,222.94
EXPENDITURES							
9. Donor-Authorized Expenditures	2,415,395.11	9,086.97	94,614.80	116,425.46	152,025.00	903,607.67	575,894.12
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,415,395.11	9,086.97	94,614.80	116,425.46	152,025.00	903,607.67	575,894.12
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)	133,271.01	(9,086.97)	(86,506.00)	(7,689.62)	(114,018.75)	(259,847.23)	(69,671.18)
a. Deferred Revenue	133,271.01						
b. Accounts Payable							
c. Accounts Receivable		9,086.97	86,506.00	7,689.62	114,018.75	259,847.23	69,671.18
14. Unused Grant Award Calculation (line 4 minus line 9)	937,355.69	4,647.31	75,490.00	5,704.54	0.00	463,851.52	180,328.82
15. If Carryover is allowed, enter line 14 amount here	937,355.89	4,647.31	75,490.00	0.00		463,851.52	180,328.82
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,415,395.11	9,086.97	94,614.80	116,425.46	152,025.00	903,607.67	575,894.12

FEDERAL PROGRAM NAME	21ST CENTURY COMM LEARNING	TITLE III ENG LEARNIER PART A LEP	ARRA DEPT OF REHABILITATION	CAL SERV DEVEDMENTAL PARTNERSHIP	HOMELESS CHILDREN & YOUTH	ARRA ED FOR HOMELESS CHILDREN	ADVANCED PLACEMENT API 06
FEDERAL CATALOG NUMBER				94.004	84.196A		
RESOURCE CODE	4127	4203	4810	5575	5630	5635	5817
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	91,433.31	805,613.55		19,472.10			479,607.98
2. a. Current Year Award	263,400.00	1,035,000.00	43,150.00		68,511.00	43,000.00	
b. Transferability (NCLB)							
c. Other Adjustments				(9,196.01)			(3,534.44)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	263,400.00	1,035,000.00	43,150.00	(9,196.01)	68,511.00	43,000.00	(3,534.44)
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	354,833.31	1,840,613.55	43,150.00	10,276.09	68,511.00	43,000.00	476,073.54
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	223,133.31	805,613.55		6,204.10	34,121.80	8,600.00	223,545.85
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	223,133.31	805,613.55	0.00	6,204.10	34,121.80	8,600.00	223,545.85
EXPENDITURES							
9. Donor-Authorized Expenditures	285,553.29	836,803.39	4,165.39	10,276.09	51,754.34	31,485.00	476,073.54
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	285,553.29	836,803.39	4,165.39	10,276.09	51,754.34	31,485.00	476,073.54
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)	(62,419.98)	(31,189.84)	(4,165.39)	(4,071.99)	(17,632.54)	(22,885.00)	(252,527.69)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	62,419.98	31,189.84	4,165.39	4,071.99	17,632.54	22,885.00	252,527.69
14. Unused Grant Award Calculation (line 4 minus line 9)	69,280.02	1,003,810.16	38,984.61	0.00	16,756.66	11,515.00	0.00
15. If Carryover is allowed, enter line 14 amount here	69,280.02	1,003,810.16	38,984.61		0.00	11,515.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	285,553.29	836,803.39	4,165.39	10,276.09	51,754.34	31,485.00	476,073.54

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REVENUES, AND EXPENDITURES - ALL FUNDS
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FEDERAL PROGRAM NAME	FIE EARMARK GRANT AWARD		ADULT ED FUND 11 PERKINS VOC ED	ADULT ED FUND 11 ABE/CITENZISHIP	ADULT ED FUND 11 ASE/GED	ADULT ED FUND 11 ENGLISH LIT/CIVICS	
FEDERAL CATALOG NUMBER			84.002A	84.002A	84.002A	84.002A	
RESOURCE CODE	5825		3555	3905	3913	3926	
REVENUE OBJECT	8290		8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	55,758.55						
2. a. Current Year Award			29,637.00	216,852.00	28,501.00	51,566.00	
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	29,637.00	216,852.00	28,501.00	51,566.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	55,758.55	0.00	29,637.00	216,852.00	28,501.00	51,566.00	0.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year			0.00	49,549.50	7,125.25	11,041.50	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	49,549.50	7,125.25	11,041.50	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	41,342.44		29,637.00	216,852.00	28,501.00	51,566.00	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	41,342.44	0.00	29,637.00	216,852.00	28,501.00	51,566.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(41,342.44)	0.00	(29,637.00)	(167,302.50)	(21,375.75)	(40,524.50)	0.00
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	41,342.44		29,637.00	167,302.50	21,375.75	40,524.50	
14. Unused Grant Award Calculation (line 4 minus line 9)	14,416.11	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	41,342.44	0.00	29,637.00	216,852.00	28,501.00	51,566.00	0.00

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FEDERAL PROGRAM NAME	CHILD DEV FUND 12 TITLE I BASIC		FOOD SVC FUND 13 BREAKFAST PROGRAM	TOTAL
FEDERAL CATALOG NUMBER				
RESOURCE CODE	3010		5380	
REVENUE OBJECT	8290		8520	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover	3,804.36			16,132,136.97
2. a. Current Year Award	300,000.00			26,181,082.10
b. Transferability (NCLB)				0.00
c. Other Adjustments				(26,612.17)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	300,000.00	0.00	0.00	26,154,469.93
3. Required Matching Funds/Other				6,016.00
4. Total Available Award (sum lines 1, 2d, & 3)	303,804.36	0.00	0.00	42,292,622.90
REVENUES				
5. Revenue Deferred from Prior Year	3,804.36			4,299,022.80
6. Cash Received in Current Year	300,000.00			22,213,848.85
7. Contributed Matching Funds				6,016.00
8. Total Available (sum lines 5, 6, & 7)	303,804.36	0.00	0.00	26,518,887.65
EXPENDITURES				
9. Donor-Authorized Expenditures	240,410.98			28,667,482.12
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	240,410.98	0.00	0.00	28,667,482.12
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	63,393.38	0.00	0.00	(2,148,594.47)
a. Deferred Revenue	63,393.38			4,746,574.15
b. Accounts Payable				0.00
c. Accounts Receivable				6,895,168.62
14. Unused Grant Award Calculation (line 4 minus line 9)	63,393.38	0.00	0.00	13,625,140.78
15. If Carryover is allowed, enter line 14 amount here	63,393.38			13,491,180.05
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	240,410.98	0.00	0.00	28,661,466.12

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STATE GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	ASESP	COHORT 5 ASES	TRANSITIONAL / ASES	CSIS-CA LNGTD PUPIL ACH DATA SYSTEM	HEALTHY START	CPA-CA PARTNERSHIP ACADEMY	GREEN CA PARTNERSHIP ACADEMY
RESOURCE CODE	6010	6011	6013	6020	6240	6385	6386
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover				107,755.93		313,646.79	
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	107,755.93	0.00	313,646.79	0.00
2. a. Current Year Award	1,595,775.00	1,777,500.00	265,613.00		300,000.00	543,300.00	42,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,595,775.00	1,777,500.00	265,613.00	0.00	300,000.00	543,300.00	42,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	1,595,775.00	1,777,500.00	265,613.00	107,755.93	300,000.00	856,946.79	42,000.00
REVENUES							
5. Revenue Deferred from Prior Year				28,569.52			
6. Cash Received in Current Year	1,401,253.00	1,278,853.00	182,693.70	79,186.41	300,000.00	535,497.79	21,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,401,253.00	1,278,853.00	182,693.70	107,755.93	300,000.00	535,497.79	21,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,594,604.00	1,752,073.00	261,714.00	107,755.93	100,000.00	410,918.08	29,234.68
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,594,604.00	1,752,073.00	261,714.00	107,755.93	100,000.00	410,918.08	29,234.68
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)	(193,351.00)	(473,220.00)	(79,020.30)	0.00	200,000.00	124,579.71	(8,234.68)
a. Deferred Revenue					200,000.00	183,246.50	
b. Accounts Payable						32,214.54	
c. Accounts Receivable	193,351.00	473,220.00	79,020.30			90,881.33	8,234.68
14. Unused Grant Award Calculation (line 4 minus line 9)	1,171.00	25,427.00	3,899.00	0.00	200,000.00	446,028.71	12,765.32
15. If Carryover is allowed, enter line 14 amount here					200,000.00	446,028.71	12,765.32
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,594,604.00	1,752,073.00	261,714.00	107,755.93	100,000.00	410,918.08	29,234.68

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STATE GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	SP ED INFANT DISCRETIONARY	WORKABILITY	SP ED LOW INCIDENCE SPEC SVCS	SP ED PERSONNEL DVELOPMENT	TUPE 4-8	CALIFORNIA PARTNERSHIP ACADEMIES	SCH SAFETY CONSOL COMPETITIVE
RESOURCE CODE	6515	6520	6530	6535	6660	7220	7391
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover				1,835.81	9,260.38	94,679.06	304,242.27
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	1,835.81	9,260.38	94,679.06	304,242.27
2. a. Current Year Award	1,864.00	259,122.00	11,593.00	17,040.00		276,480.00	
b. Other Adjustments						(8,410.02)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,864.00	259,122.00	11,593.00	17,040.00	0.00	268,069.98	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	1,864.00	259,122.00	11,593.00	18,875.81	9,260.38	362,749.04	304,242.27
REVENUES							
5. Revenue Deferred from Prior Year					9,260.38	45,000.00	
6. Cash Received in Current Year	2,750.00	174,987.50	6,636.00	10,357.04		179,509.23	31,245.78
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,750.00	174,987.50	6,636.00	10,357.04	9,260.38	224,509.23	31,245.78
EXPENDITURES							
9. Donor-Authorized Expenditures	1,486.44	259,122.00	11,593.00	4,038.42	9,260.38	252,471.71	98,460.26
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,486.44	259,122.00	11,593.00	4,038.42	9,260.38	252,471.71	98,460.26
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,263.56	(84,134.50)	(4,957.00)	6,318.62	0.00	(27,962.48)	(67,214.48)
a. Deferred Revenue	1,263.56			6,318.62		21,350.55	
b. Accounts Payable							
c. Accounts Receivable		84,134.50	4,957.00			49,313.03	67,214.48
14. Unused Grant Award Calculation (line 4 minus line 9)	377.56	0.00	0.00	14,837.39	0.00	110,277.33	205,782.01
15. If Carryover is allowed, enter line 14 amount here	374.56			14,837.39		110,277.33	205,782.01
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,486.44	259,122.00	11,593.00	4,038.42	9,260.38	252,471.71	98,460.26

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

STATE PROGRAM NAME		CHILD DEV FUND 12 STATE PRESCHOOL	**TOTAL**
RESOURCE CODE		6055	
REVENUE OBJECT		8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. a. Prior Year Carryover			831,420.24
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	831,420.24
2. a. Current Year Award		2,529,258.00	7,619,545.00
b. Other Adjustments			(8,410.02)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	2,529,258.00	7,611,134.98
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	2,529,258.00	8,442,555.22
REVENUES			
5. Revenue Deferred from Prior Year			82,829.90
6. Cash Received in Current Year		2,529,258.00	6,733,227.45
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	2,529,258.00	6,816,057.35
EXPENDITURES			
9. Donor-Authorized Expenditures		2,529,258.00	7,421,989.90
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	0.00	2,529,258.00	7,421,989.90
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	0.00	(605,932.55)
a. Deferred Revenue			412,179.23
b. Accounts Payable			32,214.54
c. Accounts Receivable			1,050,326.32
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	1,020,565.32
15. If Carryover is allowed, enter line 14 amount here			990,065.32
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	2,529,258.00	7,421,989.90

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

LOCAL PROGRAM NAME	LIGHTHOUSE HEWLETT JOHSON	MCHS EARLY COLLEGE GRANT	CONNECT ED	NT DIABLO USD ASES		FUND 12 FIRST 5 CC CHILD & FAMILY COMM	TOTAL
RESOURCE CODE	9550	9591	9593	9610		9580	
REVENUE OBJECT	8699	8699	8699	8699		8699	
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover	16,044.06	1,760.56	24,201.49	130,540.65			172,546.76
b. Restr Bal Transfers (Obj 8997)							0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	16,044.06	1,760.56	24,201.49	130,540.65	0.00	0.00	172,546.76
2. a. Current Year Award		100,000.00	525,000.00			96,500.00	721,500.00
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	100,000.00	525,000.00	0.00	0.00	96,500.00	721,500.00
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	16,044.06	101,760.56	549,201.49	130,540.65	0.00	96,500.00	894,046.76
REVENUES							
5. Revenue Deferred from Prior Year	16,044.06	1,760.56		130,540.65			148,345.27
6. Cash Received in Current Year		100,000.00	549,201.49			21,713.09	670,914.58
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	16,044.06	101,760.56	549,201.49	130,540.65	0.00	21,713.09	819,259.85
EXPENDITURES							
9. Donor-Authorized Expenditures		54,187.32	257,571.25	8,582.27		66,335.73	386,676.57
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	0.00	54,187.32	257,571.25	8,582.27	0.00	66,335.73	386,676.57
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)	16,044.06	47,573.24	291,630.24	121,958.38	0.00	(44,622.64)	432,583.28
a. Deferred Revenue	16,044.06	47,573.24	291,630.24	121,958.38			477,205.92
b. Accounts Payable							0.00
c. Accounts Receivable						44,622.64	44,622.64
14. Unused Grant Award Calculation (line 4 minus line 9)	16,044.06	47,573.24	291,630.24	121,958.38	0.00	30,164.27	507,370.19
15. If Carryover is allowed, enter line 14 amount here	16,044.06	47,573.24	291,630.24	121,958.38		0.00	477,205.92
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	54,187.32	257,571.25	8,582.27	0.00	66,335.73	386,676.57

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

FEDERAL PROGRAM NAME	ARRA STATE FISCAL STABILIATION	MEDI-CAL BILLING OPTION	**TOTAL**
FEDERAL CATALOG NUMBER			
RESOURCE CODE	3200	5640	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	10,448,847.33	563,146.51	11,011,993.84
2. a. Current Year Award	1,909,710.00	1,058,190.88	2,967,900.88
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,909,710.00	1,058,190.88	2,967,900.88
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	12,358,557.33	1,621,337.39	13,979,894.72
REVENUES			
5. Cash Received in Current Year	0.00	1,058,190.88	1,058,190.88
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,909,710.00	0.00	1,909,710.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,909,710.00	0.00	1,909,710.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	1,909,710.00	1,058,190.88	2,967,900.88
EXPENDITURES			
10. Donor-Authorized Expenditures	9,028,498.58	460,559.84	9,489,058.42
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	9,028,498.58	460,559.84	9,489,058.42
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	3,330,058.75	1,160,777.55	4,490,836.30

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

STATE PROGRAM NAME	ELAP	RESTRICTED LOTTERY	SPECIAL EDUCATION	CAHSEE INTENSIVE INST/SVCS	EIA-SECURITY	EIA/LEP	UNST MATERIALS ENGL LANG LEARN
RESOURCE CODE	6286	6300	6500	7055	7090	7091	7157
REVENUE OBJECT	8590	8560	8311	8590	8311	8311	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	212,984.86		24,438.02	154,425.21	727,982.91	4,641,430.55	62,095.95
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	212,984.86	0.00	24,438.02	154,425.21	727,982.91	4,641,430.55	62,095.95
2. a. Current Year Award	316,895.00	496,503.32	24,918,906.19		722,559.00	5,092,548.00	
b. Other Adjustments		67,964.75					
c. Adj Curr Yr Award (sum lines 2a & 2b)	316,895.00	564,468.07	24,918,906.19	0.00	722,559.00	5,092,548.00	0.00
3. Required Matching Funds/Other			18,787,079.10				
4. Total Available Award (sum lines 1c, 2c, & 3)	529,879.86	564,468.07	43,730,423.31	154,425.21	1,450,541.91	9,733,978.55	62,095.95
REVENUES							
5. Cash Received in Current Year	316,895.00	90,173.68	21,551,790.73		722,559.00	5,092,548.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	474,294.39	3,367,115.46	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	474,294.39	3,367,115.46	0.00	0.00	0.00	0.00
8. Contributed Matching Funds			18,787,079.10				
9. Total Available (sum lines 5, 7c, & 8)	316,895.00	564,468.07	43,705,985.29	0.00	722,559.00	5,092,548.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	259,595.85	119,846.40	43,651,158.26	57,485.44	866,242.36	5,268,378.51	62,095.95
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	259,595.85	119,846.40	43,651,158.26	57,485.44	866,242.36	5,268,378.51	62,095.95
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	270,284.01	444,621.67	79,265.05	96,939.77	584,299.55	4,465,600.04	0.00

STATE PROGRAM NAME	HOME TO SCHOOL TRANSPORTATN	SP ED TRANSPORTATN	QUALITY EDUCATION INVESTMENT ACT		FUND 12 CHILD DEV RESERVE ACCT	TOTAL
RESOURCE CODE	7230	7240	7400		6130	
REVENUE OBJECT	8311	8311	8590		8590	
LOCAL DESCRIPTION (if any)						
AWARD						
1. a. Prior Year Restricted Ending Balance			5,437,770.81		189,447.26	11,450,575.57
b. Restr Bal Transfers (Obj 8997)						0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	5,437,770.81	0.00	189,447.26	11,450,575.57
2. a. Current Year Award	381,353.52	1,485,422.00	5,236,302.00			38,650,489.03
b. Other Adjustments					549.23	68,513.98
c. Adj Curr Yr Award (sum lines 2a & 2b)	381,353.52	1,485,422.00	5,236,302.00	0.00	549.23	38,719,003.01
3. Required Matching Funds/Other	3,594,563.97	1,725,694.50				24,107,337.57
4. Total Available Award (sum lines 1c, 2c, & 3)	3,975,917.49	3,211,116.50	10,674,072.81	0.00	189,996.49	74,276,916.15
REVENUES						
5. Cash Received in Current Year	347,028.50	1,351,734.02	5,236,302.00		549.23	34,709,580.16
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	34,325.02	133,687.98	0.00	0.00	0.00	4,009,422.85
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	34,325.02	133,687.98	0.00	0.00	0.00	4,009,422.85
8. Contributed Matching Funds	3,594,563.97	1,725,694.50				24,107,337.57
9. Total Available (sum lines 5, 7c, & 8)	3,975,917.49	3,211,116.50	5,236,302.00	0.00	549.23	62,826,340.58
EXPENDITURES						
10. Donor-Authorized Expenditures	3,975,917.49	3,211,116.50	4,094,541.04			61,566,377.80
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	3,975,917.49	3,211,116.50	4,094,541.04	0.00	0.00	61,566,377.80
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	0.00	6,579,531.77	0.00	189,996.49	12,710,538.35

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

LOCAL PROGRAM NAME	RRRM	ED TECH K-12 VOUCHER PROG	SPECIAL ACCOUNT #1	SPECIAL ACCOUNT #2	ABATEMENT ACCOUNT	GOVERNOR'S READING AWARD	98-99 SITE BLOCK GRANT
RESOURCE CODE	8150	9030	9111	9112	9116	9120	9127
REVENUE OBJECT	8980	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	988,215.36		112,430.39	27,109.84	158,316.83	1,045.81	13,049.20
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	988,215.36	0.00	112,430.39	27,109.84	158,316.83	1,045.81	13,049.20
2. a. Current Year Award		397,335.99	63,088.39	8,581.40			
b. Other Adjustments		85,517.56					
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	482,853.55	63,088.39	8,581.40	0.00	0.00	0.00
3. Required Matching Funds/Other	4,000,000.00						
4. Total Available Award (sum lines 1c, 2c, & 3)	4,988,215.36	482,853.55	175,518.78	35,691.24	158,316.83	1,045.81	13,049.20
REVENUES							
5. Cash Received in Current Year		328,751.21	63,088.39	8,581.40			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	154,102.34	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable		85,517.56					
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	68,584.78	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	4,000,000.00						
9. Total Available (sum lines 5, 7c, & 8)	4,000,000.00	397,335.99	63,088.39	8,581.40	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	3,902,339.28	482,853.55	76,244.27	7,438.01	(29,488.56)	966.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	3,902,339.28	482,853.55	76,244.27	7,438.01	(29,488.56)	966.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,085,876.08	0.00	99,274.51	28,253.23	187,805.39	79.81	13,049.20

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

LOCAL PROGRAM NAME	00-01 SITE BLOCK GRANT	GOV'S PREFORMANCE AWARDS	SITE/STAFF PERFORMANCE AWARD	DISASTER PREP	MEDI-CAL ADMIN ACTIVITIES	ORAL HEALTH ASSESSMENT	PARCEL TAX
RESOURCE CODE	9128	9129	9130	9132	9133	9134	9190
REVENUE OBJECT	8699	8699	8699	8699	8590	8590	8621
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	16,211.87	57,380.15	18,107.99	135,654.08	513,395.12	22,761.51	509,604.29
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	16,211.87	57,380.15	18,107.99	135,654.08	513,395.12	22,761.51	509,604.29
2. a. Current Year Award					597,472.22	26,488.00	9,688,305.64
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	597,472.22	26,488.00	9,688,305.64
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	16,211.87	57,380.15	18,107.99	135,654.08	1,110,867.34	49,249.51	10,197,909.93
REVENUES							
5. Cash Received in Current Year					120,662.90	26,488.00	9,688,305.64
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	476,809.32	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	476,809.32	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	597,472.22	26,488.00	9,688,305.64
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	12,864.61	312.79	0.00	127,212.65	298.14	9,521,129.98
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	12,864.61	312.79	0.00	127,212.65	298.14	9,521,129.98
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	16,211.87	44,515.54	17,795.20	135,654.08	983,654.69	48,951.37	676,779.95

LOCAL PROGRAM NAME	MRAD	SCHOOL SAFETY	SH COWELL PARENT INVOLVEMEN	FINANCIAL AID OUTREACH	PARENT CENTER	CTAG-CO TECH ACADEMY GRANT	ROP
RESOURCE CODE	9200	9405	9505	9508	9509	9512	9513
REVENUE OBJECT	8622	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	4,357,713.93	383,905.75	4,283.58	1,010.36	7,798.72	5,750.56	
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	4,357,713.93	383,905.75	4,283.58	1,010.36	7,798.72	5,750.56	0.00
2. a. Current Year Award	5,507,260.47				1,730.29	8,790.97	820,645.05
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,507,260.47	0.00	0.00	0.00	1,730.29	8,790.97	820,645.05
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	9,864,974.40	383,905.75	4,283.58	1,010.36	9,529.01	14,541.53	820,645.05
REVENUES							
5. Cash Received in Current Year	5,507,260.47				1,730.29	8,000.00	587,417.40
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	790.97	233,227.65
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	790.97	233,227.65
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	5,507,260.47	0.00	0.00	0.00	1,730.29	8,790.97	820,645.05
EXPENDITURES							
10. Donor-Authorized Expenditures	6,342,087.34	105,689.78	4,283.58	1,010.36	1,822.72	9,747.14	820,645.05
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	6,342,087.34	105,689.78	4,283.58	1,010.36	1,822.72	9,747.14	820,645.05
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,522,887.06	278,215.97	0.00	0.00	7,706.29	4,794.39	0.00

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

LOCAL PROGRAM NAME	AWARENESS & EMERG RESPONSE	CHEVRON WELDING PROGRAM	THE SAN FRANCISCO FOUNDATION	INTEGRATED CASE MGMT HELMS	LESHER FOUND COMMUNITY NEWS GRANT	BTSA SPONSORED TRAINING	CITY OF SAN PABLO AFTER SCHOOL
RESOURCE CODE	9525	9531	9534	9536	9541	9562	9567
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	700.00	22,751.60	3,094.27	13,437.49	89.42	0.00	
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	700.00	22,751.60	3,094.27	13,437.49	89.42	0.00	0.00
2. a. Current Year Award				5,375.50		3,800.00	221,010.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	5,375.50	0.00	3,800.00	221,010.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	700.00	22,751.60	3,094.27	18,812.99	89.42	3,800.00	221,010.00
REVENUES							
5. Cash Received in Current Year				5,375.50		2,100.00	170,035.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	1,700.00	50,975.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	1,700.00	50,975.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	5,375.50	0.00	3,800.00	221,010.00
EXPENDITURES							
10. Donor-Authorized Expenditures	700.00	22,751.60	3,094.27	13,437.49	89.42	3,800.00	208,510.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	700.00	22,751.60	3,094.27	13,437.49	89.42	3,800.00	208,510.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	5,375.50	0.00	0.00	12,500.00

LOCAL PROGRAM NAME	UCB-INPROV COLLEGE AWARENESS	NO COAST BEGIN NING TEACHER	LEAP FROG	AT & T FOUNDATION GRANT	THE ED FUND - DONATIONS	WEST COUNTY SAFE TRANSIT	QUEST FOUNDATION
RESOURCE CODE	9569	9572	9573	9576	9588	9590	9594
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	5,013.87		8,001.08	12,015.00	4,641.18		
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	5,013.87	0.00	8,001.08	12,015.00	4,641.18	0.00	0.00
2. a. Current Year Award		8,000.00		50,000.00	3,000.00	31,275.93	23,500.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	8,000.00	0.00	50,000.00	3,000.00	31,275.93	23,500.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	5,013.87	8,000.00	8,001.08	62,015.00	7,641.18	31,275.93	23,500.00
REVENUES							
5. Cash Received in Current Year		8,000.00		50,000.00	3,000.00	31,275.93	23,500.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	8,000.00	0.00	50,000.00	3,000.00	31,275.93	23,500.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	8,000.00	0.00	46,000.00	3,096.64	24,678.46	23,500.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	8,000.00	0.00	46,000.00	3,096.64	24,678.46	23,500.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	5,013.87	0.00	8,001.08	16,015.00	4,544.54	6,597.47	0.00

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

LOCAL PROGRAM NAME	SCULLY FAMILY FOUNDATION	SCHOOL RESTRUCTURING	MISC DONATIONS	IMAGINE LEARNING CITYOF RICHMOND	CITY OF RICHMOND INDUST ARTS	ATHLETICS DONATION	LIBRARY & BOOKS DONATION
RESOURCE CODE	9595	9597	9599	9606	9613	9902	9904
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	762,569.55	547,043.88	60,289.06			4,457.27	9,219.27
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	762,569.55	547,043.88	60,289.06	0.00	0.00	4,457.27	9,219.27
2. a. Current Year Award	586,044.00		56,228.90	16,000.00	300,000.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	586,044.00	0.00	56,228.90	16,000.00	300,000.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	1,348,613.55	547,043.88	116,517.96	16,000.00	300,000.00	4,457.27	9,219.27
REVENUES							
5. Cash Received in Current Year	586,044.00		56,228.90	16,000.00	300,000.00		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	586,044.00	0.00	56,228.90	16,000.00	300,000.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	910,798.05	101,426.91	32,218.75	16,000.00	0.00	4,457.27	1,174.57
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	910,798.05	101,426.91	32,218.75	16,000.00	0.00	4,457.27	1,174.57
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	437,815.50	445,616.97	84,299.21	0.00	300,000.00	0.00	8,044.70

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

LOCAL PROGRAM NAME	IVY LEAGUE CONECTION	MICROSOFT GOV SETTLEMENT	CARPENTERS UNION SCHOLARSHIP	NEIGHBORHOOD SCHOOL RESCUE	SCHOOL BASED MENTAL HEALTH	KND AGREEMENT	
RESOURCE CODE	9907	9908	9915	9920	9931	9935	
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance		175,608.55		250.00	61,192.92		
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	175,608.55	0.00	250.00	61,192.92	0.00	0.00
2. a. Current Year Award			1,000.00				
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	90,147.03					3,500,000.00	
4. Total Available Award (sum lines 1c, 2c, & 3)	90,147.03	175,608.55	1,000.00	250.00	61,192.92	3,500,000.00	0.00
REVENUES							
5. Cash Received in Current Year			1,000.00				
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	90,147.03					3,500,000.00	
9. Total Available (sum lines 5, 7c, & 8)	90,147.03	0.00	1,000.00	0.00	0.00	3,500,000.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	90,147.03	82,950.27	0.00	0.00	39,367.73	3,500,000.00	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	90,147.03	82,950.27	0.00	0.00	39,367.73	3,500,000.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	92,658.28	1,000.00	250.00	21,825.19	0.00	0.00

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

LOCAL PROGRAM NAME	FUND 12 CITY OF RICH HEAD START PRESCHOOL	BASED TEAM PROF DEVELOPMNT	TOTAL
RESOURCE CODE	9609	9898	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. a. Prior Year Restricted Ending Balance			9,024,119.75
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	9,024,119.75
2. a. Current Year Award	122,322.43	4,000.00	18,551,255.18
b. Other Adjustments			85,517.56
c. Adj Curr Yr Award (sum lines 2a & 2b)	122,322.43	4,000.00	18,636,772.74
3. Required Matching Funds/Other			7,590,147.03
4. Total Available Award (sum lines 1c, 2c, & 3)	122,322.43	4,000.00	35,251,039.52
REVENUES			
5. Cash Received in Current Year	122,322.43	4,000.00	17,719,167.46
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	917,605.28
b. Noncurrent Accounts Receivable			85,517.56
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	832,087.72
8. Contributed Matching Funds			7,590,147.03
9. Total Available (sum lines 5, 7c, & 8)	122,322.43	4,000.00	26,141,402.21
EXPENDITURES			
10. Donor-Authorized Expenditures	80,213.12	4,000.00	26,607,868.27
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	80,213.12	4,000.00	26,607,868.27
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	42,109.31	0.00	8,643,171.25

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	110,694,305.09	301	581,853.02	303	110,112,452.07	305	1,443,025.58		307	108,669,426.49	309
2000 - Classified Salaries	37,823,881.27	311	91,498.64	313	37,732,382.63	315	1,907,507.08		317	35,824,875.55	319
3000 - Employee Benefits (Excluding 3800)	59,503,052.24	321	14,993,056.55	323	44,509,995.69	325	664,649.73		327	43,845,345.96	329
4000 - Books, Supplies Equip Replace. (6500)	9,912,408.57	331	18,038.25	333	9,894,370.32	335	1,064,518.93		337	8,829,851.39	339
5000 - Services. . . & 7300 - Indirect Costs	42,399,066.19	341	170,638.60	343	42,228,427.59	345	18,054,252.01		347	24,174,175.58	349
				TOTAL	244,477,628.30	365			TOTAL	221,343,674.97	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	85,820,896.27	375
2. Salaries of Instructional Aides Per EC 41011	2100	9,365,829.16	380
3. STRS	3101 & 3102	6,745,830.72	382
4. PERS	3201 & 3202	740,227.54	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	2,003,563.78	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	15,764,423.80	385
7. Unemployment Insurance	3501 & 3502	525,665.39	390
8. Workers' Compensation Insurance	3601 & 3602	3,088,740.81	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)		124,055,177.47	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		758,599.16	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		208,306.08	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		123,088,272.23	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		55.61%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	55.61%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	221,343,674.97
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	636,220,230.00	0.45	636,220,230.45	190,269,708.30	68,267,116.50	758,222,822.25	45,795,383.90
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	9,780,000.00		9,780,000.00		435,000.00	9,345,000.00	924,007.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	19,325,799.00	(197,857.60)	19,127,941.40		2,471,738.37	16,656,203.03	2,944,126.27
Net OPEB Obligation	50,747,951.00		50,747,951.00	28,167,297.00		78,915,248.00	
Compensated Absences Payable	3,435,033.21	0.30	3,435,033.51		495,754.40	2,939,279.11	
Governmental activities long-term liabilities	719,509,013.21	(197,856.85)	719,311,156.36	218,437,005.30	71,669,609.27	866,078,552.39	49,663,517.17
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2008-09 Actual**			**2009-10 Actual**		
(2008-09 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	213,955,521.88		213,955,521.88			208,156,210.39
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	28,560.12		28,560.12			27,614.07
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2008-09**			**Adjustments to 2009-10**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2009-10 P2 Report**			**2010-11 P2 Estimate**		
(2009-10 data should tie to Principal Apportionment Attendance Software reports)						
1. Total K-12 ADA (Form A, Line 10)	27,614.07		27,614.07	27,442.72		27,442.72
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			27,614.07			27,442.72
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)			27,614.07			27,442.72
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2009-10 Actual**			**2010-11 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	770,631.81		770,631.81	727,325.00		727,325.00
2. Timber Yield Tax (Object 8022)	1.35		1.35	4.00		4.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,580.22		3,580.22	3,516.00		3,516.00
4. Secured Roll Taxes (Object 8041)	38,544,787.70		38,544,787.70	50,716,565.00		50,716,565.00
5. Unsecured Roll Taxes (Object 8042)	2,849,187.46		2,849,187.46	2,343,918.00		2,343,918.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	605,213.46		605,213.46	1,953,110.00		1,953,110.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,052,431.00		4,052,431.00	4,146,549.00		4,146,549.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	13,854,172.07		13,854,172.07	0.00		0.00
12. Parcel Taxes (Object 8621)	9,688,305.64		9,688,305.64	9,770,000.00		9,770,000.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	5,507,260.47		5,507,260.47	5,500,000.00		5,500,000.00
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)	(2,395,453.50)		(2,395,453.50)	(2,656,194.00)		(2,656,194.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	73,480,117.68	0.00	73,480,117.68	72,504,793.00	0.00	72,504,793.00
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)	73,480,117.68	0.00	73,480,117.68	72,504,793.00	0.00	72,504,793.00

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,643,101.00			2,606,298.00
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)			2,643,101.00			2,606,298.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	82,072,825.00		82,072,825.00	80,702,011.00		80,702,011.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	1,161,498.73		1,161,498.73	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**			0.00			0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		76,196.00	76,196.00		65,199.00	65,199.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	8,274,657.00		8,274,657.00	8,382,352.00		8,382,352.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	91,508,980.73	76,196.00	91,585,176.73	89,084,363.00	65,199.00	89,149,562.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)			0.00			0.00
38. TOTAL STATE AID (Lines C36 plus C37)	91,508,980.73	76,196.00	91,585,176.73	89,084,363.00	65,199.00	89,149,562.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	255,068,091.74		255,068,091.74	245,287,068.00		245,287,068.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	106,733.43		106,733.43	120,000.00		120,000.00
APPROPRIATIONS LIMIT CALCULATIONS	**2009-10 Actual**			**2010-11 Budget**		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			213,955,521.88			208,156,210.39
2. Inflation Adjustment			1.0062			0.9746
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9669			0.9938
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			208,156,210.39			201,611,254.58
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			73,480,117.68			72,504,793.00
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)			3,313,688.40			3,293,126.40
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			91,585,176.73			89,149,562.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			91,585,176.73			89,149,562.00
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])			69,100.61			79,123.69
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			73,549,218.29			72,583,916.69
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)			91,585,176.73			89,149,562.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			73,549,218.29			
b. State Subventions (Line D8)			91,585,176.73			
c. Less: Excluded Appropriations (Line C23)			2,643,101.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			162,491,294.02			

	2009-10 Calculations			2010-11 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)			0.00			
If not zero report amount to: Ana J. Matosantos, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
Summary	2009-10 Actual			2010-11 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			208,156,210.39			201,611,254.58
12. Appropriations Subject to the Limit (Line D9d)			162,491,294.02			

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

Community Day School Additional Funding coded to Resource 0000.

Lisa Erwin
Gann Contact Person

(510) 231-1173
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. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 6,850,465.36
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) — 187,061,643.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.66%

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)	8,595,945.63
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,534,628.65
3.	External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	68,500.00
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)	986,794.92
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,185,869.20
9.	Carry-Forward Adjustment (Part IV, Line F)	(1,519,602.34)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,666,266.86

B. Base Costs

1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	146,699,539.51
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	36,794,635.53
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	13,464,071.22
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,622,522.37
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	88,932.43
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	2,065,952.18
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)	3,564,016.11
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)	25,974,815.02
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)	456,500.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,997,556.81
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,719,061.11
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,489,300.25
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)	250,936,902.54

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 4.86%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 4.25%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	12,185,869.20
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	1,200,180.47
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.94%) times Part III, Line B18); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.94%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.96%) times Part III, Line B18); zero if positive	(1,519,602.34)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(1,519,602.34)

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.25%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-759,801.17) is applied to the current year calculation and the remainder ($-759,801.17) is deferred to one or more future years:	4.55%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-506,534.11) is applied to the current year calculation and the remainder ($-1,013,068.23) is deferred to one or more future years:	4.65%
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	(1,519,602.34)

Approved indirect cost rate: 5.94%
Highest rate used in any program: 5.96%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	7,100,943.96	28,770.00	0.41%
01	3011	897,694.70	53,328.00	5.94%
01	3030	320,632.78	11,222.00	3.50%
01	3180	222,548.63	13,219.00	5.94%
01	3181	53,184.10	3,159.00	5.94%
01	3185	1,563,375.15	93,159.93	5.96%
01	3313	2,594,114.01	154,049.97	5.94%
01	3315	273,037.50	16,218.00	5.94%
01	3319	75,125.41	4,462.00	5.94%
01	3320	523,483.25	31,095.00	5.94%
01	3324	248,576.46	14,765.00	5.94%
01	3345	1,750.00	104.00	5.94%
01	3385	70,125.25	4,165.00	5.94%
01	3395	14,657.00	343.00	2.34%
01	3410	182,242.59	10,506.66	5.77%
01	3550	267,233.40	13,361.60	5.00%
01	3710	136,406.13	2,728.00	2.00%
01	4035	2,279,965.11	135,430.00	5.94%
01	4036	8,576.97	510.00	5.95%
01	4045	89,309.80	5,305.00	5.94%
01	4050	109,897.46	6,528.00	5.94%
01	4124	1,370,703.11	68,265.00	4.98%
01	4203	820,395.39	16,408.00	2.00%
01	4810	3,931.39	234.00	5.95%
01	5575	10,025.09	251.00	2.50%
01	5630	48,852.34	2,902.00	5.94%
01	5635	30,000.00	1,485.00	4.95%
01	5640	434,736.84	25,823.00	5.94%
01	5810	494,884.40	17,074.54	3.45%
01	6010	2,708,817.02	135,440.00	5.00%
01	6240	25,000.00	1,485.00	5.94%
01	6286	245,396.85	14,199.00	5.79%
01	6385	378,942.29	22,505.92	5.94%
01	6386	27,595.68	1,639.00	5.94%
01	6515	1,403.44	83.00	5.91%
01	6520	244,593.00	14,529.00	5.94%
01	6530	10,943.00	650.00	5.94%
01	6535	3,812.42	226.00	5.93%
01	6660	8,741.38	519.00	5.94%
01	7055	54,262.44	3,223.00	5.94%
01	7091	5,136,284.51	96,094.00	1.87%
01	7220	238,315.48	14,156.23	5.94%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	7391	69,813.26	4,147.00	5.94%
01	7400	3,784,387.73	224,793.31	5.94%
01	8150	3,692,058.81	169,422.00	4.59%
01	9010	21,850,090.74	2,277.58	0.01%
11	3555	28,226.00	1,411.00	5.00%
12	6055	2,295,387.71	136,346.00	5.94%
12	9010	146,829.85	3,719.00	2.53%
13	5310	9,808,105.27	444,876.40	4.54%
13	5330	653,161.53	27,957.68	4.28%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	3,278,186.12		564,468.07	3,842,654.19
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)		3,278,186.12	0.00	564,468.07	3,842,654.19
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		119,846.40	119,846.40
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,278,186.12			3,278,186.12
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,278,186.12	0.00	119,846.40	3,398,032.52
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	444,621.67	444,621.67

D. COMMENTS:

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget 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 Goals	Functions	Objects	2009-10 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	265,853,530.49
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	37,505,909.63
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	88,912.36
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,144,059.80
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,615,464.16
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	926,928.35
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	866,383.84
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	680,497.83
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)				6,322,246.34
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)				222,025,374.52
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				222,025,374.52

Section II - Expenditures Per ADA	2009-10 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)	27,473.99
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of ABX3 4)	
C. Total ADA before adjustments (Lines A plus B)	27,473.99
D. Charter school ADA adjustments (From Section V)	0.00
E. Adjusted total ADA (Lines C plus D)	27,473.99
F. Expenditures per ADA (Line I.G divided by Line II.E)	$8,081.29

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F). (Note: If the prior year MOE was not met, or the prior year calculations included supplemental instructional hours ADA, in its final determination CDE will adjust the prior year base expenditure or prior year expenditure per ADA amounts.)	253,451,886.39	8,934.29
1. Adjustments to base expenditure or expenditure per ADA amounts (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	253,451,886.39	8,934.29
B. Required effort (Line A.2 times 90%)	228,106,697.75	8,040.86
C. Current year expenditures (Line I.G and Line II.F)	222,025,374.52	8,081.29
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	6,081,323.23	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2011-12 may be reduced by the lower of the two percentages)	2.67%	0.00%

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

SFSF Expenditures (Resource 3200)	Funds 01, 09, and 62 Goals	Functions	Objects	2009-10 Expenditures
A. SFSF Expenditures available to apply to deficiency:				
1. All Resource 3200 Expenditures	All	All	1000-7999	9,028,498.58
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	15,808.79
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				15,808.79
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				9,012,689.79

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

Aggregate Expenditures/ Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	6,081,323.23	0.00
C. SFSF expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	222,025,374.52	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,081.29
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	6,081,323.23	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2011-12 may be reduced by the lower of the two percentages)	2.67%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)

Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)		1,392,598.65	819,442.88	0.00	379,576.82	24,961,268.30	456,500.00	3,975,917.49
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	1,130.68	1,130.68		1,130.68	2,076.00	2,076.00	771.00
3100	Alternative Schools	11.80	11.80		11.80	12.00	12.00	
3200	Continuation Schools	17.00	17.00		17.00	26.00	26.00	
3300	Independent Study Centers	16.10	16.10		16.10	15.00	15.00	
3400	Opportunity Schools	4.00	4.00		4.00	5.00	5.00	
3550	Community Day Schools	4.00	4.00		4.00	5.00	5.00	
3700	Specialized Secondary Programs							
3800	Vocational Education					12.00	12.00	
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Vocational Education							
4760	Bilingual	6.57	6.57		6.57			
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	274.43	274.43		274.43	250.00		613.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational	9.98	9.98		9.98			
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)	19.00	19.00		19.00			
--	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		1,493.56	1,493.56	0.00	1,493.56	2,401.00	2,151.00	1,384.00

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	1,822.72	0.00	1,822.72	118.15		1,940.87
1110	Regular Education, K–12	139,579,716.65	26,199,945.80	165,779,662.45	10,745,631.90		176,525,294.35
3100	Alternative Schools	1,648,095.86	147,776.39	1,795,872.25	116,406.21		1,912,278.46
3200	Continuation Schools	2,773,594.05	305,317.33	3,078,911.38	199,571.21		3,278,482.59
3300	Independent Study Centers	1,719,536.52	187,063.00	1,906,599.52	123,583.41		2,030,182.93
3400	Opportunity Schools	341,394.58	59,982.89	401,377.47	26,016.79		427,394.26
3550	Community Day Schools	765,650.40	59,982.89	825,633.29	53,516.52		879,149.81
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	408,472.71	127,301.08	535,773.79	34,728.19		570,501.98
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	6,917,786.22	11,400.24	6,929,186.46	449,141.26		7,378,327.72
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	58,003,944.13	4,836,248.54	62,840,192.67	4,073,223.27		66,913,415.94
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	820,645.05	17,317.24	837,962.29	54,315.68		892,277.97
7150	Nonagency - Other	26,175.89	0.00	26,175.89	1,696.69		27,872.58
8100	Community Services	88,932.43	0.00	88,932.43	5,764.49		94,696.92
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					992,518.45	992,518.45
----	Other Outgo					3,575,529.51	3,575,529.51
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		32,968.71	32,968.71	1,052,584.49		1,085,553.20
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)				(731,887.08)		(731,887.08)
----	**Total General Fund Expenditures**	213,095,767.21	31,985,304.11	245,081,071.32	16,204,411.18	4,568,047.96	265,853,530.46

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	1,822.72	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,822.72
1110	Regular Education, K–12	99,489,438.04	11,000,949.47	2,911,594.40	13,389,639.13	4,242,907.78	8,000.00	6,621,720.14			1,915,467.69	0.00	139,579,716.65
3100	Alternative Schools	1,181,210.96	0.00	0.00	378,424.13	88,460.77	0.00	0.00			0.00	0.00	1,648,095.86
3200	Continuation Schools	1,649,766.48	9,272.08	1,268.25	670,155.12	282,195.15	0.00	10,020.62			150,916.35	0.00	2,773,594.05
3300	Independent Study Centers	1,520,118.41	0.00	0.00	199,418.11	0.00	0.00	0.00			0.00	0.00	1,719,536.52
3400	Opportunity Schools	341,394.58	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	341,394.58
3550	Community Day Schools	640,333.88	125,316.52	0.00	0.00	0.00	0.00	0.00			0.00	0.00	765,650.40
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	184,907.06	223,565.65	0.00	0.00	0.00	0.00	0.00			0.00	0.00	408,472.71
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	3,689,973.83	2,501,299.79	391,658.12	0.00	142,842.81	0.00	192,011.67			0.00	0.00	6,917,786.22
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	40,221,565.99	3,010,323.09	8,639.95	50,500.06	11,501,593.65	3,211,116.50	0.00			204.89	0.00	58,003,944.13
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	820,645.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	820,645.05
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	26,175.89	0.00	0.00	0.00	0.00	26,175.89
8100	Community Services		0.00	0.00	0.00	0.00	0.00		88,932.43	0.00	0.00	0.00	88,932.43
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		149,741,177.00	16,870,726.60	3,313,160.72	14,688,136.55	16,258,000.16	3,219,116.50	6,849,928.32	88,932.43	0.00	2,066,588.93	0.00	213,095,767.21

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	1,961,950.66	22,023,087.35	2,214,907.79	26,199,945.80
3100	Alternative Schools	20,475.31	127,301.08	0.00	147,776.39
3200	Continuation Schools	29,498.32	275,819.01	0.00	305,317.33
3300	Independent Study Centers	27,936.65	159,126.35	0.00	187,063.00
3400	Opportunity Schools	6,940.78	53,042.11	0.00	59,982.89
3550	Community Day Schools	6,940.78	53,042.11	0.00	59,982.89
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	127,301.08	0.00	127,301.08
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	11,400.24	0.00	0.00	11,400.24
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	476,189.66	2,599,049.18	1,761,009.70	4,836,248.54
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	17,317.24	0.00	0.00	17,317.24
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	32,968.71	0.00	0.00	32,968.71
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		2,591,618.35	25,417,768.27	3,975,917.49	31,985,304.11

A.	**Central Administration Costs in General Fund**	
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,065,952.18
2	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	68,500.00
3	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	12,267,217.43
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	2,534,628.65
5	Total Central Administration Costs in General Fund	16,936,298.26
B.	**Direct Charged and Allocated Costs in General Fund**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	213,095,767.21
2	Total Allocated Costs (from Form PCR, Column 2, Total)	31,985,304.11
3	Total Direct Charged and Allocated Costs in General Fund	245,081,071.32
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,997,556.81
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,719,061.11
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	10,489,300.25
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	16,205,918.17
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	261,286,989.49
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	6.48%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			992,518.45		992,518.45
Other Outgo (Objects 1000-7999)				3,575,529.51	3,575,529.51
Total Other Costs	0.00	0.00	992,518.45	3,575,529.51	4,568,047.96

Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,127.82	6,389.82
2. Inflation Increase	0041	262.00	(25.00)
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,389.82	6,364.82
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,389.82	6,364.82
b. Revenue Limit ADA	0033	27,858.00	27,276.45
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	178,007,605.56	173,609,694.49
6. Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090	2,021,114.00	1,972,069.00
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	893,162.00	865,408.00
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	180,921,881.56	176,447,171.49
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.81645	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	147,713,670.20	144,060,293.16
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	717,976.80	1,320,401.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	801,202.00	650,675.00
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)	- - -	(83,225.20)	669,726.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	147,630,445.00	144,730,019.16

Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	60,269,515.00	59,890,986.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	410,489.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	2,230,206.00	2,656,194.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	58,449,798.00	57,234,792.00
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	89,180,647.00	87,495,227.16
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458		
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---	(7,107,822.00)	(6,793,216.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(7,107,822.00)	(6,793,216.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	82,072,825.00	80,702,011.16
43. Less: Revenue Limit State Apportionment Receipts	---	61,833,444.15	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	20,239,380.85	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	217,608.00	148,916.00
46. California High School Exit Exam	9002	630,019.00	468,123.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	183,739.00	135,908.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	76,196.00	65,199.00

Current LEA:	07-61796-0000000 West Contra Costa Unified	
Selected SELPA:	AZ	(Enter a SELPA ID from the list below then save and close)

POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AZ	West Contra Costa Unified	

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(268,056.45)	0.00	(731,887.08)				
Other Sources/Uses Detail					1,000,000.00	926,928.35		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	118,988.00	0.00				
Other Sources/Uses Detail					0.00	3,000,000.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	55,530.20	0.00	140,065.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(81,600.79)	472,834.08	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,339,820.00	5,339,820.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					6,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,998,422.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	18,965.89	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					570,548.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	275,161.15	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,427,874.00	0.00		
Fund Reconciliation							0.00	0.54
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					926,928.35	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	349,657.24	(349,657.24)	731,887.08	(731,887.08)	11,265,170.35	11,265,170.35	0.00	0.54

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	57.0	45.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	771.0	613.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	759.0	613.0
C. ENTER total number of miles driven to/from school	021/022	879,906.0	703,961.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		48,859.35	39,460.84
B. Books & Supplies (Objects 4200, 4300, and 4400)		77.61	62.69
C. 1. Subagreements for Services (Object 5100)		3,863,346.28	3,120,199.31
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004	3,877,176.53	3,131,369.06
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		0.00	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		0.00	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		0.00	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		63,634.25	51,393.66
7. Communications (Object 5900)		0.00	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	3,975,917.49	3,211,116.50
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	3,975,917.49	3,211,116.50
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	3,975,917.49	3,211,116.50
K. Indirect Costs (Approved indirect cost rate of 5.94% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		6,686.73	5,400.48
L. Net Pupil Transportation Expense (Lines J and K)	100/101	3,982,604.22	3,216,516.98

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		3,982,604.22	3,216,516.98
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1		49,804.07	40,223.84
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA			
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		49,804.07	40,223.84
G. Bus Operating Expense (Line A minus Line F)	110/111	3,932,800.15	3,176,293.14
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4.470	4.512
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	5,100.908	5,181.555
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	49,804.07	40,223.84
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	3,982,604.22	3,216,516.98
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	3,920,618.16	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Germaine Quiter

Title: Principal Accountant

Agency: West Contra Costa Unified School Dist

Phone Number/Ext: (510) 231-1118

E-mail Address: gquiter@wccusd.net

Unaudited Actuals
Special Education Maintenance of Effort
2009-10 Actual vs. 2008-09 Actual Comparison
2009-10 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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Plus: ARRA 08-09 Expenditures (Preloaded from 2008-09 Unaudited Actual data)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT										4,200
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	3,047,230.36	0.00	485,879.16	451,404.18	1,551,492.49	5,191,140.51	10,205,660.32			20,932,807.02
2000-2999	Classified Salaries	373,972.46	0.00	347,965.39	71,848.31	531,066.47	4,586,904.21	4,584,927.29			10,496,684.13
3000-3999	Employee Benefits	1,070,438.79	0.00	330,301.25	201,450.84	690,768.58	4,424,495.34	6,676,337.45			13,393,792.25
4000-4999	Books and Supplies	134,654.23	0.00	225.14	12,505.36	289,129.20	380,298.05	111,557.62			928,369.60
5000-5999	Services and Other Operating Expenditures	3,358,174.36	0.00	744.33	0.00	103,453.89	8,574,211.00	186,102.48			12,222,686.06
6000-6999	Capital Outlay	0.00	0.00	0.00	9,373.75	20,231.32	0.00	0.00			29,605.07
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	7,984,470.20	0.00	1,165,115.27	746,582.44	3,186,141.95	23,157,049.11	21,764,585.16	0.00	0.00	58,003,944.13
7310	Transfers of Indirect Costs	0.00	0.00	0.00	83.00	0.00	154,049.97	0.00			154,132.97
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	4,836,248.52									4,836,248.52
	Total Indirect Costs and PCR Allocations	4,836,248.52	0.00	0.00	83.00	0.00	154,049.97	0.00	0.00	0.00	4,990,381.49
	TOTAL COSTS	12,820,718.72	0.00	1,165,115.27	746,665.44	3,186,141.95	23,311,099.08	21,764,585.16	0.00	0.00	62,994,325.62
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)											
1000-1999	Certificated Salaries	402,455.93	0.00	0.00	65,987.05	391,768.72	23,821.74	53,265.37			937,298.81
2000-2999	Classified Salaries	13,130.37	0.00	0.00	0.00	320,584.22	2,800,382.64	1,362,407.73			4,496,504.96
3000-3999	Employee Benefits	110,067.63	0.00	0.00	21,102.13	229,938.39	1,818,419.06	1,191,156.64			3,370,683.85
4000-4999	Books and Supplies	49,539.35	0.00	0.00	0.00	288,733.79	307,869.36	93,599.17			739,741.67
5000-5999	Services and Other Operating Expenditures	130,646.62	0.00	0.00	0.00	104,182.41	9,946.35	50,031.16			294,806.54
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	20,231.32	0.00	0.00			20,231.32
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	705,839.90	0.00	0.00	87,089.18	1,355,438.85	4,960,439.15	2,750,460.07	0.00	0.00	9,859,267.15
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	154,049.97	0.00			154,049.97
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	154,049.97	0.00	0.00	0.00	154,049.97
	TOTAL BEFORE OBJECT 8980	705,839.90	0.00	0.00	87,089.18	1,355,438.85	5,114,489.12	2,750,460.07	0.00	0.00	10,013,317.12
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)										6,016.00
	TOTAL COSTS										10,007,301.12

Unaudited Actuals
Special Education Maintenance of Effort
2009-10 Actual vs. 2008-09 Actual Comparison
2009-10 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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Plus: ARRA 08-09 Expenditures (Preloaded from 2008-09 Unaudited Actual data)	Adjustments*	Total
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	2,644,774.43	0.00	485,879.16	385,417.13	1,159,723.77	5,167,318.77	10,152,394.95			19,995,508.21
2000-2999	Classified Salaries	360,842.09	0.00	347,965.39	71,848.31	210,482.25	1,786,521.57	3,222,519.56			6,000,179.17
3000-3999	Employee Benefits	960,371.16	0.00	330,301.25	180,348.71	460,830.19	2,606,076.28	5,485,180.81			10,023,108.40
4000-4999	Books and Supplies	85,114.88	0.00	225.14	12,505.36	395.41	72,428.69	17,958.45			188,627.93
5000-5999	Services and Other Operating Expenditures	3,227,527.74	0.00	744.33	0.00	(728.52)	8,564,264.65	136,071.32			11,927,879.52
6000-6999	Capital Outlay	0.00	0.00	0.00	9,373.75	0.00	0.00	0.00			9,373.75
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	7,278,630.30	0.00	1,165,115.27	659,493.26	1,830,703.10	18,196,609.96	19,014,125.09		0.00	48,144,676.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	83.00	0.00	0.00	0.00			83.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
PCRA	Program Cost Report Allocations	4,836,248.52									4,836,248.52
	Total Indirect Costs and PCR Allocations	4,836,248.52	0.00	0.00	83.00	0.00	0.00	0.00		0.00	4,836,331.52
	TOTAL BEFORE OBJECT 8980	12,114,878.82	0.00	1,165,115.27	659,576.26	1,830,703.10	18,196,609.96	19,014,125.09		0.00	52,981,008.50
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										6,016.00
	TOTAL COSTS										52,987,024.50
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	532,889.34	0.00	0.00	0.00	0.00	0.00	163,152.43			696,041.77
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
3000-3999	Employee Benefits	180,095.10	0.00	0.00	0.00	0.00	0.00	66,014.49			246,109.59
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	712,984.44	0.00	0.00	0.00	0.00	0.00	229,166.92		0.00	942,151.36
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	712,984.44	0.00	0.00	0.00	0.00	0.00	229,166.92		0.00	942,151.36
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										7,030,506.19
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										6,016.00
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)										20,512,773.60
	TOTAL COSTS										28,491,447.15

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

2008-09 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2008-09 Report SEMA, 2008-09 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	58,923,894.32	32,611,262.74
2. Enter audit adjustments of 2008-09 special education expenditures from SACS2010ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2009-10 special education beginning fund balances from SACS2010ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2008-09 Expenditures, Adjusted for 2009-10 MOE Calculation (Sum lines 1 through 4)	58,923,894.32	32,611,262.74

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2008-09 Report SEMA, 2008-09 Expenditures by LEA (LE-CY) worksheet	4,406.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2008-09 Unduplicated Pupil Count, Adjusted for 2009-10 MOE Calculation (Line C1 plus Line C2)	4,406.00

SELPA: West Contra Costa Unified (AZ)

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

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

[X] Combined state and local expenditures

[ ] Local expenditures only

TEST 1

	Column A	Column B	Column C
	Actual Expenditures FY 2009-10 (LE-CY Worksheet)	**Actual Expenditures FY 2008-09 (LE-PY Worksheet)**	**Difference (A - B)**
A. COMBINED STATE AND LOCAL EXPENDITURES TEST			
1. Total special education expenditures	62,994,325.62		
2. Less: Expenditures paid from federal sources	10,007,301.12		
3. Expenditures paid from state and local sources	52,987,024.50	58,923,894.32	(5,936,869.82)
4. Special education unduplicated pupil count	4,200	4,406	
5. Per capita state and local expenditures (A3/A4)	12,615.96	13,373.56	(757.60)

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's state and local expenditures), the MOE requirement is met; Section B can still be completed. IMPORTANT NOTE: Selection of B3 allows LEAs to complete Test 2. Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for both the currrent and prior year are eligible to complete Test 2 to reduce current year MOE.

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

B. LOCAL EXPENDITURES TEST

If MOE was not met in Test 1A and this Local Expenditures Test applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" test last year using local expenditures was met (whether or not the test using combined state and local expenditures was also met); otherwise, complete B2. Selection of B3 allows LEAs to continue to and complete Test 2.

Click on the button that applies:

	FY 2009-10	FY 2008-09	Difference
[ ] 1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources			
b. Per capita local expenditures (B1a/A4)			

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		FY 2009-10	Base FY FY 2008-09	Difference
X	2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the per capita local expenditures, for the most recent fiscal year when MOE actual vs. actual test based on local expenditures was met. Enter the fiscal year in the column heading. If you have not previously used this test to meet the level of effort requirement, the earliest base year that can be used is 2006-07.			
	a. Expenditures paid from local sources	28,491,447.15	32,611,262.74	(4,119,815.59)
	b. Per capita local expenditures (B2a/A4)	6,783.68	7,401.56	(617.88)

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

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

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

SELPA: West Contra Costa Unified (AZ)

TEST 2

	State and Local	Local Only
Excess of prior year's expenditures over current year's expenditures: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only) (If no excess exists, zero)	5,936,869.82	4,119,815.59

Less: Up to 50% of increase in IDEA Part B Section 611 funding in current year compared with prior year.
(This option of using up to 50% of the increase in IDEA Part B Section 611 grant to reduce the MOE is available only if the LEA used/will use the freed up local funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount by which the LEA may reduce its MOE under this exception [P.L. 108-446].):

Current year funding (IDEA and IDEA ARRA Section 611 Local Assistance Grant Awards - Resources 3310, 3313, 3320, and 3324)	12,716,667.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	6,198,790.00		
Increase in funding (if difference is positive)	6,517,877.00		
50% of increase in funding	3,258,938.50		
Enter portion used to reduce MOE (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)		2,915,500.00	2,915,500.00
Excess of prior year's expenditures after the 50% allowance or portion thereof (If no excess existed, zero)		3,021,369.82	1,204,315.59

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: West Contra Costa Unified (AZ)

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:	State and Local	Local Only
119.19 ADA loss between 08-09 and 09-10 at 6389.82 per ADA at .81645 de	621,810.48	621,810.48
Reduction in employer paid health benefits	1,246,647.00	1,246,647.00
Reduction of 14.69 Teacher FTE from 08-09 to 09-10	962,782.00	962,782.00
Reduction in Special Ed Transportation	233,762.00	233,762.00
Total exempt reductions	3,065,001.48	3,065,001.48

Calculation:

Excess of prior year's expenditures after 50% of increase in funding (per Test 2, if MOE is not met in Test 2)	3,021,369.82	1,204,315.59
Less: Exempt reductions	3,065,001.48	3,065,001.48
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)	(43,631.66)	(1,860,685.89)

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Unaudited Actuals
Special Education Maintenance of Effort
2010-11 Budget vs. 2009-10 Actual Comparison
2010-11 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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									4,200
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	3,029,198.00	0.00	516,046.00	482,338.00	1,637,153.00	5,196,158.00	10,453,350.00		21,314,243.00
2000-2999	Classified Salaries	402,818.00	0.00	390,670.00	97,836.00	458,766.00	4,940,566.00	4,446,752.00		10,737,408.00
3000-3999	Employee Benefits	1,079,149.00	0.00	351,410.00	229,163.00	683,049.00	5,266,838.00	6,736,815.00		14,346,424.00
4000-4999	Books and Supplies	107,500.00	0.00	1,000.00	30,143.00	193,884.00	126,688.00	35,678.00		494,893.00
5000-5999	Services and Other Operating Expenditures	3,762,580.00	0.00	500.00	0.00	81,178.00	9,261,000.00	142,313.00		13,247,571.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00		12,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,381,245.00	0.00	1,259,626.00	839,480.00	3,054,030.00	24,803,250.00	21,814,908.00	0.00	60,152,539.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	165.00	0.00	0.00	0.00		165.00
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	165.00	0.00	0.00	0.00	0.00	165.00
	TOTAL COSTS	8,381,245.00	0.00	1,259,626.00	839,645.00	3,054,030.00	24,803,250.00	21,814,908.00	0.00	60,152,704.00
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	2,143,535.00	0.00	516,046.00	482,338.00	1,147,814.00	5,129,666.00	10,206,550.00		19,625,949.00
2000-2999	Classified Salaries	402,818.00	0.00	390,670.00	97,836.00	367,709.00	2,104,686.00	3,756,273.00		7,119,992.00
3000-3999	Employee Benefits	786,705.00	0.00	351,410.00	229,163.00	491,597.00	3,115,759.00	6,059,031.00		11,033,665.00
4000-4999	Books and Supplies	107,500.00	0.00	1,000.00	30,143.00	3,000.00	126,688.00	31,291.00		299,622.00
5000-5999	Services and Other Operating Expenditures	3,762,580.00	0.00	500.00	0.00	0.00	9,261,000.00	129,383.00		13,153,463.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00		12,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,203,138.00	0.00	1,259,626.00	839,480.00	2,010,120.00	19,749,799.00	20,182,528.00	0.00	51,244,691.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	165.00	0.00	0.00	0.00		165.00
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	165.00	0.00	0.00	0.00	0.00	165.00
	TOTAL BEFORE OBJECT 8980	7,203,138.00	0.00	1,259,626.00	839,645.00	2,010,120.00	19,749,799.00	20,182,528.00	0.00	51,244,856.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									215,715.00
	TOTAL COSTS									51,460,571.00

Unaudited Actuals
Special Education Maintenance of Effort
2010-11 Budget vs. 2009-10 Actual Comparison
2010-11 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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	49,734.00	0.00	0.00	0.00	0.00	0.00	137,403.00		187,137.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	18,100.00	0.00	0.00	0.00	0.00	0.00	48,342.00		66,442.00
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	67,834.00	0.00	0.00	0.00	0.00	0.00	185,745.00	0.00	253,579.00
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	67,834.00	0.00	0.00	0.00	0.00	0.00	185,745.00	0.00	253,579.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									6,999,787.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									215,715.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									23,059,321.00
	TOTAL COSTS									30,528,402.00

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

Unaudited Actuals
Special Education Maintenance of Effort
2010-11 Budget vs. 2009-10 Actual Comparison
2009-10 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)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									4,200
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	3,047,230.36	0.00	485,879.16	451,404.18	1,551,492.49	5,191,140.51	10,205,660.32		20,932,807.02
2000-2999	Classified Salaries	373,972.46	0.00	347,965.39	71,848.31	531,066.47	4,586,904.21	4,584,927.29		10,496,684.13
3000-3999	Employee Benefits	1,070,438.79	0.00	330,301.25	201,450.84	690,768.58	4,424,495.34	6,676,337.45		13,393,792.25
4000-4999	Books and Supplies	134,654.23	0.00	225.14	12,505.36	289,129.20	380,298.05	111,557.62		928,369.60
5000-5999	Services and Other Operating Expenditures	3,358,174.36	0.00	744.33	0.00	103,453.89	8,574,211.00	186,102.48		12,222,686.06
6000-6999	Capital Outlay	0.00	0.00	0.00	9,373.75	20,231.32	0.00	0.00		29,605.07
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	7,984,470.20	0.00	1,165,115.27	746,582.44	3,186,141.95	23,157,049.11	21,764,585.16	0.00	58,003,944.13
7310	Transfers of Indirect Costs	0.00	0.00	0.00	83.00	0.00	154,049.97	0.00		154,132.97
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)	4,836,248.52								4,836,248.52
	Total Indirect Costs	0.00	0.00	0.00	83.00	0.00	154,049.97	0.00	0.00	154,132.97
	TOTAL COSTS	7,984,470.20	0.00	1,165,115.27	746,665.44	3,186,141.95	23,311,099.08	21,764,585.16	0.00	58,158,077.10
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	402,455.93	0.00	0.00	65,987.05	391,768.72	23,821.74	53,265.37		937,298.81
2000-2999	Classified Salaries	13,130.37	0.00	0.00	0.00	320,584.22	2,800,382.64	1,362,407.73		4,496,504.96
3000-3999	Employee Benefits	110,067.63	0.00	0.00	21,102.13	229,938.39	1,818,419.06	1,191,156.64		3,370,683.85
4000-4999	Books and Supplies	49,539.35	0.00	0.00	0.00	288,733.79	307,869.36	93,599.17		739,741.67
5000-5999	Services and Other Operating Expenditures	130,646.62	0.00	0.00	0.00	104,182.41	9,946.35	50,031.16		294,806.54
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	20,231.32	0.00	0.00		20,231.32
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	705,839.90	0.00	0.00	87,089.18	1,355,438.85	4,960,439.15	2,750,460.07	0.00	9,859,267.15
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	154,049.97	0.00		154,049.97
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	154,049.97	0.00	0.00	154,049.97
	TOTAL BEFORE OBJECT 8980	705,839.90	0.00	0.00	87,089.18	1,355,438.85	5,114,489.12	2,750,460.07	0.00	10,013,317.12
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)									6,016.00
	TOTAL COSTS									10,007,301.12

Unaudited Actuals
Special Education Maintenance of Effort
2010-11 Budget vs. 2009-10 Actual Comparison
2009-10 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)	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	2,644,774.43	0.00	485,879.16	385,417.13	1,159,723.77	5,167,318.77	10,152,394.95		19,995,508.21
2000-2999	Classified Salaries	360,842.09	0.00	347,965.39	71,848.31	210,482.25	1,786,521.57	3,222,519.56		6,000,179.17
3000-3999	Employee Benefits	960,371.16	0.00	330,301.25	180,348.71	460,830.19	2,606,076.28	5,485,180.81		10,023,108.40
4000-4999	Books and Supplies	85,114.88	0.00	225.14	12,505.36	395.41	72,428.69	17,958.45		188,627.93
5000-5999	Services and Other Operating Expenditures	3,227,527.74	0.00	744.33	0.00	(728.52)	8,564,264.65	136,071.32		11,927,879.52
6000-6999	Capital Outlay	0.00	0.00	0.00	9,373.75	0.00	0.00	0.00		9,373.75
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	7,278,630.30	0.00	1,165,115.27	659,493.26	1,830,703.10	18,196,609.96	19,014,125.09	0.00	48,144,676.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	83.00	0.00	0.00	0.00		83.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,836,248.52								4,836,248.52
	Total Indirect Costs	0.00	0.00	0.00	83.00	0.00	0.00	0.00	0.00	83.00
	TOTAL BEFORE OBJECT 8980	7,278,630.30	0.00	1,165,115.27	659,576.26	1,830,703.10	18,196,609.96	19,014,125.09	0.00	48,144,759.98
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									6,016.00
	TOTAL COSTS									48,150,775.98
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	532,889.34	0.00	0.00	0.00	0.00	0.00	163,152.43		696,041.77
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	180,095.10	0.00	0.00	0.00	0.00	0.00	66,014.49		246,109.59
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	712,984.44	0.00	0.00	0.00	0.00	0.00	229,166.92	0.00	942,151.36
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	712,984.44	0.00	0.00	0.00	0.00	0.00	229,166.92	0.00	942,151.36
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									7,030,506.19
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									6,016.00
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)									20,512,773.60
	TOTAL COSTS									28,491,447.15

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

Unaudited Actuals
Special Education Maintenance of Effort
2010-11 Budget vs. 2009-10 Actual Comparison
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: West Contra Costa Unified (AZ)

This form is used to check MOE for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2010-11 Budget by LEA (LB-B) and the 2009-10 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

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

[X] Combined state and local expenditures

[ ] Local expenditures only

TEST 1

	Column A Budgeted Amounts FY 2010-11 (LB-B Worksheet)	Column B Actual Expenditures FY 2009-10 (LE-B Worksheet)	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES TEST			
1. Total special education expenditures	60,152,704.00	58,158,077.10	
2. Less: Expenditures paid from federal sources	8,692,133.00	10,007,301.12	
3. Expenditures paid from state and local sources	51,460,571.00	48,150,775.98	3,309,795.02
4. Special education unduplicated pupil count	4,200	4,200	
5. Per capita state and local expenditures (A3/A4)	12,252.52	11,464.47	788.05

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budget from combined state and local funds is greater than prior year's combined state and local expenditures), the MOE requirement is met; Section B can still be completed. IMPORTANT NOTE: Selection of B3 allows LEAs to complete Test 2. Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for both the current and prior year are eligible to complete Test 2 to reduce current year MOE.

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

B. LOCAL EXPENDITURES TEST

If MOE was not met in Test 1A and this Local Expenditures Test applies, complete either B1 or B2, but not both. Complete B1 if the MOE "budget vs. actual" test last year using local expenditures was met (whether or not the test using combined state and local expenditures was also met); otherwise, complete B2. Selection of B3 allows LEAs to continue to and complete Test 2.

Click on the button that applies:

	Budget FY 2010-11	Actual FY 2009-10	Difference
[ ] 1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources			
b. Per capita local expenditures (B1a/A4)			

SELPA: West Contra Costa Unified (AZ)

	Budget FY 2010-11	Base FY	**Difference**
☐ 2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the per capita local expenditures for the most recent fiscal year when MOE budget vs. actual test based on local expenditures was met. Enter the fiscal year in the column heading. If you have not previously used this test to meet the level of effort requirement, the earliest base year that can be used is 2006-07.			
a. Expenditures paid from local sources			
b. Per capita local expenditures (B2a/A4)			

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

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

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

SELPA: West Contra Costa Unified (AZ)

TEST 2

	State and Local	Local Only
Excess of prior year's expenditures over current year's budget: (Test 1, Line A3, Column C, for State and Local, and if applicable, Line B1a or B2a, Column C, for Local Only) (If no excess exists, zero)	0.00	0.00

Less: Up to 50% of increase in IDEA Part B Section 611 funding in current year compared with prior year. (This option of using up to 50% of the increase in IDEA Part B Section 611 grant to reduce the MOE is available only if the LEA used/will use the freed up local funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount by which the LEA may reduce its MOE under this exception [P.L. 108-446].):

Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00		
50% of increase in funding	0.00		
Enter portion used to reduce MOE (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)			
Excess of prior year's expenditures after the 50% allowance or portion thereof (If no excess existed, zero)		0.00	0.00

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: West Contra Costa Unified (AZ)

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:	State and Local	Local Only
Total exempt reductions	0.00	0.00

Calculation:

Excess of prior year's expenditures after 50% of increase in funding (per Test 2, if MOE is not met in Test 2)	0.00	0.00
Less: Exempt reductions	0.00	0.00
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)	0.00	0.00

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