

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

Date of Meeting: 9/7/2010

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

SUBMITTED AND RECEIVED BY Tom Cassida.

J. Carranza
9-8-2010

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	237,954,410.28	9,282,081.34	247,236,491.62	236,176,822.53	8,462,608.00	244,639,430.53	5.2%
2) Federal Revenue		8100-8299	677,797.32	76,419,959.94	77,097,757.26	515,358.00	57,077,214.41	57,592,572.41	-25.3%
3) Other State Revenue		8300-8599	73,405,173.77	64,555,389.38	137,960,563.15	61,712,734.20	61,866,702.38	123,579,436.58	-10.4%
4) Other Local Revenue		8600-8799	3,674,477.01	6,320,969.15	9,995,446.16	4,052,163.00	4,652,575.00	8,704,738.00	-11.4%
5) TOTAL REVENUES			315,711,858.38	156,578,399.81	472,290,258.19	302,457,077.73	132,059,099.79	434,516,177.52	-5.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		190,214,753.38	110,342,218.34	300,556,971.72	180,101,007.22	99,249,860.62	279,350,867.84	-7.1%
2) Instruction - Related Services	2000-2999		42,587,917.71	30,182,940.10	72,770,857.81	42,166,934.80	29,879,241.68	72,046,176.48	-1.0%
3) Pupil Services	3000-3999		21,669,017.03	27,960,630.40	49,629,647.43	23,411,561.87	25,116,390.28	48,527,952.15	-2.2%
4) Ancillary Services	4000-4999		162,109.22	0.00	162,109.22	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		485,893.41	1,119,609.39	1,605,502.80	467,656.00	1,218,524.16	1,686,180.16	5.0%
6) Enterprise	6000-6999		0.04	0.00	0.04	0.09	0.00	0.09	125.0%
7) General Administration	7000-7999		11,150,751.43	9,006,201.59	20,156,953.02	18,826,948.23	6,703,663.20	25,530,611.43	26.7%
8) Plant Services	8000-8999		39,862,511.49	12,784,615.97	52,647,127.46	41,380,974.68	12,612,258.84	53,993,233.52	2.6%
9) Other Outgo	9000-9999	Except 7600-7699	77,154.41	0.00	77,154.41	62,000.00	0.00	62,000.00	-19.6%
10) TOTAL EXPENDITURES			306,210,108.12	191,396,215.79	497,606,323.91	306,417,082.89	174,779,938.78	481,197,021.67	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			9,501,750.26	(34,317,815.98)	(25,316,065.72)	(3,960,005.16)	(42,720,838.99)	(46,680,844.15)	84.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	11,586,391.88	0.00	11,586,391.88	2,453.00	0.00	2,453.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(19,923,370.50)	19,923,370.50	0.00	(25,555,285.00)	25,555,285.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(8,336,978.62)	19,923,370.50	11,586,391.88	(25,552,932.00)	25,555,285.00	2,453.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,164,771.64	(14,894,445.48)	(13,729,673.84)	(29,512,837.16)	(17,165,553.99)	(46,678,391.15)	240.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	47,978,233.37	42,894,336.20	90,872,569.57	40,004,456.01	27,125,033.72	67,129,489.73	-26.1%
b) Audit Adjustments		9793	(9,138,549.00)	(874,857.00)	(10,013,406.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			38,839,684.37	42,019,479.20	80,859,163.57	40,004,456.01	27,125,033.72	67,129,489.73	-17.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,839,684.37	42,019,479.20	80,859,163.57	40,004,456.01	27,125,033.72	67,129,489.73	-17.0%
2) Ending Balance, June 30 (E + F1e)			40,004,456.01	27,125,033.72	67,129,489.73	10,491,618.85	9,959,479.73	20,451,098.58	-69.5%
Components of Ending Fund Balance									
a) Reserve for Revolving Cash		9711	211,000.00	0.00	211,000.00	211,000.00	0.00	211,000.00	0.0%
Stores		9712	479,864.17	0.00	479,864.17	500,000.00	0.00	500,000.00	4.2%
Prepaid Expenditures		9713	76,337.22	3,420.00	79,757.22	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	27,121,613.72	27,121,613.72	0.00	9,959,479.73	9,959,479.73	-63.3%
b) Designated Amounts		9770	9,952,127.00	0.00	9,952,127.00	9,700,000.00	0.00	9,700,000.00	-2.5%
Designated for Economic Uncertainties									
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	29,285,127.62	0.00	29,285,127.62	80,618.85	0.00	80,618.85	-99.7%
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				0.00	0.00	0.00	

Description			2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
G. ASSETS										
1) Cash										
a) in County Treasury		9110			3,171,840.94	21,733,542.43		24,905,383.37		
1) Fair Value Adjustment to Cash in County Treasury		9111			0.00	0.00		0.00		
b) in Banks		9120			0.00	0.00		0.00		
c) in Revolving Fund		9130			211,000.00	0.00		211,000.00		
d) with Fiscal Agent		9135			0.00	0.00		0.00		
e) collections awaiting deposit		9140			0.00	0.00		0.00		
2) Investments		9150			0.00	0.00		0.00		
3) Accounts Receivable		9200			60,499,839.26	29,370,615.01		89,870,454.27		
4) Due from Grantor Government		9290			0.00	0.00		0.00		
5) Due from Other Funds		9310			3,460,521.41	0.00		3,460,521.41		
6) Stores		9320			479,864.17	0.00		479,864.17		
7) Prepaid Expenditures		9330			76,337.22	3,420.00		79,757.22		
8) Other Current Assets		9340			0.00	0.00		0.00		
9) Fixed Assets		9400								
10) TOTAL ASSETS					67,899,403.00	51,107,577.44		119,006,980.44		
H. LIABILITIES										
1) Accounts Payable		9500			27,431,011.34	22,816,186.32		50,247,197.66		
2) Due to Grantor Governments		9590			0.00	0.00		0.00		
3) Due to Other Funds		9610			458,140.81	0.00		458,140.81		
4) Current Loans		9640			0.00	0.00		0.00		
5) Deferred Revenue		9650			5,794.84	1,166,357.40		1,172,152.24		
6) Long-Term Liabilities		9660								
7) TOTAL LIABILITIES					27,884,946.99	23,982,543.72		51,877,490.71		
I. FUND EQUITY										
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)					40,004,456.01	27,125,033.72		67,129,489.73		

Expenditures by Object									
			2009-10 Unaudited Actuals			2010-11 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	227,592,914.00	0.00	227,592,914.00	228,107,426.17	0.00	228,107,426.17	0.2%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(38,463.19)	0.00	(38,463.19)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	308,698.51	0.00	308,698.51	306,248.00	0.00	306,248.00	-0.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	8,973,488.63	0.00	8,973,488.63	23,362,922.00	0.00	23,362,922.00	160.4%
Unsecured Roll Taxes		8042	1,258,809.85	0.00	1,258,809.85	1,028,079.00	0.00	1,028,079.00	-18.3%
Prior Years' Taxes		8043	531,544.13	0.00	531,544.13	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	393,802.56	0.00	393,802.56	254,803.00	0.00	254,803.00	-35.3%
Education Revenue Augmentation Fund (ERAF)		8045	(7,108,689.64)	0.00	(7,108,689.64)	(8,367,941.00)	0.00	(8,367,941.00)	17.7%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	14,493,188.00	0.00	14,493,188.00	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	163,167.36	0.00	163,167.36	New
Penalties and Interest from Delinquent Taxes		8048	103,682.00	0.00	103,682.00	0.00	0.00	0.00	-100.0%
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			246,508,974.85	0.00	246,508,974.85	244,854,704.53	0.00	244,854,704.53	-0.7%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year		8091	(9,282,081.34)		(9,282,081.34)	(8,462,608.00)		(8,462,608.00)	-8.8%
Continuation Education ADA Transfer		2200		0.00	0.00		0.00	0.00	0.0%
Community Dev Schools Transfer		2430		185,885.27	185,885.27		141,304.00	141,304.00	-24.0%
		8091							

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education ADA Transfer	6500	8091		9,096,196.07	9,096,196.07		8,321,304.00	8,321,304.00	-8.5%
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	1,346,546.13	0.00	1,346,546.13	729,880.00	0.00	729,880.00	-45.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(619,029.36)	0.00	(619,029.36)	(945,154.00)	0.00	(945,154.00)	52.7%
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			237,954,410.28	9,282,081.34	247,236,491.62	236,176,822.53	8,462,608.00	244,639,430.53	-1.1%
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	13,811,060.00	13,811,060.00	0.00	15,279,530.00	15,279,530.00	10.6%
Special Education Discretionary Grants		8182	0.00	761,043.65	761,043.65	0.00	833,623.00	833,623.00	9.5%
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/ASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		59,343,701.83	59,343,701.83		39,372,973.41	39,372,973.41	-33.7%
Vocational and Applied Technology Education	3500-3699	8290		545,868.00	545,868.00		545,868.00	545,868.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		367,276.88	367,276.88		0.00	0.00	-100.0%
JTPA / VWIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	677,797.32	1,591,009.58	2,268,806.90	515,358.00	1,045,220.00	1,560,578.00	-31.2%
TOTAL, FEDERAL REVENUE			677,797.32	76,419,959.94	77,097,757.26	515,358.00	57,077,214.41	57,592,572.41	-25.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding	2430	8311		0.00	0.00		0.00	0.00	0.0%
Current Year									
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		24,917,596.00	24,917,596.00		24,804,035.00	24,804,035.00	-0.5%
Prior Years	6500	8319		(324.00)	(324.00)		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		723,983.00	723,983.00		721,500.00	721,500.00	-0.3%
Economic Impact Aid	7090-7091	8311		10,645,807.00	10,645,807.00		9,581,195.00	9,581,195.00	-10.0%
Spec. Ed. Transportation	7240	8311		2,837,051.00	2,837,051.00		2,827,320.00	2,827,320.00	-0.3%
All Other State Apportionments - Current Year	All Other	8311	3,767,390.00	538,265.00	4,305,655.00	2,293,362.00	468,740.00	2,762,102.00	-35.8%
All Other State Apportionments - Prior Years	All Other	8319	39,021.00	0.00	39,021.00	63,477.00	0.00	63,477.00	62.7%
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	16,947,063.00	0.00	16,947,063.00	13,780,839.00	0.00	13,780,839.00	-18.7%
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	6,019,714.70	786,359.13	6,806,073.83	5,810,640.00	686,712.00	6,497,352.00	-4.5%
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
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		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		14,525,971.00	14,525,971.00		14,272,900.00	14,272,900.00	-1.7%
All Other State Revenue	All Other	8590	46,631,985.07	9,580,681.25	56,212,666.32	39,764,416.20	8,504,300.38	48,268,716.58	-14.1%
TOTAL, OTHER STATE REVENUE			73,405,173.77	64,555,389.38	137,960,563.15	61,712,734.20	61,866,702.38	123,579,436.58	-10.4%

Expenditures by Object									
Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	41.75	41.75	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	106,679.36	0.00	106,679.36	102,300.00	0.00	102,300.00	-4.1%
Interest		8660	609,753.23	0.00	609,753.23	1,506,301.00	0.00	1,506,301.00	147.0%
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	360,157.47	0.00	360,157.47	165,369.00	0.00	165,369.00	-54.1%
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		8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services									
Mitigation/Developer Fees		8677	0.00	1,725,232.66	1,725,232.66	0.00	1,649,192.00	1,649,192.00	-4.4%
All Other		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	96,270.00	0.00	96,270.00	140,909.00	0.00	140,909.00	46.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,260,448.95	4,595,694.74	6,856,143.69	2,137,284.00	3,003,383.00	5,140,667.00	-25.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	241,168.00	0.00	241,168.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools		8791		0.00	0.00		0.00	0.00	0.0%
From County Offices		8792		0.00	0.00		0.00	0.00	0.0%
From JPAs		8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools		8791		0.00	0.00		0.00	0.00	0.0%
From County Offices		8792		0.00	0.00		0.00	0.00	0.0%
From JPAs		8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,674,477.01	6,320,969.15	9,995,446.16	4,062,163.00	4,662,575.00	8,704,738.00	-12.9%
TOTAL REVENUES			315,711,858.38	156,578,399.81	472,290,258.19	302,457,077.73	132,059,099.79	434,516,177.52	-8.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	143,150,006.93	53,216,055.04	196,366,061.97	133,831,335.82	46,137,420.58	179,968,756.40	-8.4%
Certificated Pupil Support Salaries		1200	10,953,467.97	8,303,000.60	19,256,468.57	12,218,047.90	7,220,094.00	19,438,141.90	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	15,856,174.24	4,450,027.10	20,306,201.34	15,440,519.47	4,643,332.63	20,083,852.10	-1.1%
Other Certificated Salaries		1900	3,035,235.17	8,164,895.49	11,200,130.66	3,010,246.72	7,396,982.54	10,407,229.26	-7.1%
TOTAL, CERTIFICATED SALARIES			172,994,884.31	74,133,978.23	247,128,862.54	164,500,149.91	65,397,829.75	229,897,979.66	-7.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,165,453.28	10,132,802.59	12,298,255.87	1,681,825.85	9,983,904.64	11,665,730.49	-5.1%
Classified Support Salaries		2200	16,395,877.92	6,031,132.17	22,427,010.09	15,646,559.25	4,913,503.60	20,560,062.85	-8.3%
Classified Supervisors' and Administrators' Salaries		2300	3,840,446.14	1,522,440.35	5,362,886.49	3,856,698.56	1,094,615.62	4,951,314.18	-7.7%
Clerical, Technical and Office Salaries		2400	18,995,334.03	7,589,684.91	26,585,018.94	19,698,774.66	5,079,516.20	24,778,290.86	-6.8%
Other Classified Salaries		2900	2,737,276.92	2,119,375.01	4,856,651.93	2,550,108.18	1,766,507.40	4,316,615.58	-11.1%
TOTAL, CLASSIFIED SALARIES			44,134,388.29	27,395,435.03	71,529,823.32	43,433,966.50	22,838,047.46	66,272,013.96	-7.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	14,038,841.31	5,890,774.54	19,929,615.85	13,821,687.81	5,282,136.10	19,103,825.91	-4.1%
PERS		3201-3202	4,688,992.42	2,681,164.08	7,370,156.50	4,911,140.53	2,585,297.04	7,496,437.57	1.7%
OASDI/Medicare/Alternative		3301-3302	5,638,043.00	3,117,055.52	8,755,098.52	5,756,820.05	2,897,782.18	8,654,602.23	-1.1%
Health and Welfare Benefits		3401-3402	29,737,080.43	12,713,494.87	42,450,575.30	28,277,844.55	13,664,099.35	41,941,943.90	-1.2%
Unemployment Insurance		3501-3502	712,233.70	332,346.31	1,044,580.01	1,528,082.50	654,230.36	2,182,312.86	108.9%
Workers' Compensation		3601-3602	3,282,877.87	1,533,017.17	4,815,895.04	3,290,377.30	1,310,716.95	4,601,094.25	-4.5%
OPRB, Allocated		3701-3702	(87,142.77)	0.00	(87,142.77)	(140,000.00)	0.00	(140,000.00)	60.7%
OPRB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	669,587.47	392,283.08	1,061,870.55	335,092.58	309,355.17	644,447.75	-39.3%
Other Employee Benefits		3901-3902	908,718.00	0.00	908,718.00	3,669,758.00	0.00	3,669,758.00	303.8%
TOTAL, EMPLOYEE BENEFITS			59,589,231.43	26,660,135.57	86,249,367.00	61,450,803.32	26,703,619.15	88,154,422.47	2.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	393,742.03	538,076.38	931,818.41	1,663,950.04	682,213.81	2,346,163.85	151.6%
Books and Other Reference Materials		4200	586,773.48	446,661.27	1,033,434.75	718,042.94	574,297.22	1,292,340.16	25.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	5,733,333.13	8,217,212.39	13,950,445.52	8,331,562.41	12,074,400.07	20,405,962.48	46.3%
Noncapitalized Equipment		4400	616,859.16	3,920,315.40	4,537,174.56	975,503.63	2,085,096.75	3,060,600.38	32.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			7,330,607.80	13,122,265.44	20,452,873.24	11,689,059.02	15,416,007.85	27,105,066.87	32.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,389,189.03	32,946,845.64	37,336,034.67	4,202,557.41	27,930,865.15	32,133,422.56	-13.9%
Travel and Conferences		5200	566,748.27	1,110,578.08	1,677,326.35	603,176.97	1,125,254.88	1,728,431.85	3.0%
Dues and Memberships		5300	90,929.17	4,167.43	95,096.60	118,560.01	3,760.00	122,320.01	28.6%
Insurance		5400 - 5450	1,816,029.50	0.00	1,816,029.50	2,149,008.00	0.00	2,149,008.00	18.3%
Operations and Housekeeping Services		5500	12,565,923.91	7,050.00	12,572,973.91	13,493,426.32	19,714.00	13,513,140.32	7.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,434,112.47	1,035,817.35	3,469,929.82	2,723,616.98	1,403,097.49	4,126,714.47	18.9%
Transfers of Direct Costs		5710	(702,168.14)	702,168.14	0.00	(512,195.78)	520,595.78	8,400.00	New
Transfers of Direct Costs - Interfund		5750	2,094.86	(26,837.58)	(24,742.72)	6,973.69	(51,534.02)	(44,560.33)	80.1%
Professional/Consulting Services and Operating Expenditures		5800	5,059,363.92	5,458,799.57	10,518,163.49	4,961,397.61	3,896,317.16	8,857,714.77	-15.8%
Communications		5900	2,097,901.93	62,922.81	2,160,824.74	2,677,203.89	47,609.53	2,724,813.42	26.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,320,124.92	41,301,511.44	69,621,636.36	30,423,725.10	34,895,679.97	65,319,405.07	-6.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	7,306.00	0.00	7,306.00	New
Buildings and Improvements of Buildings		6200	510,249.76	2,672,904.36	3,183,154.12	1,162,325.22	2,802,902.11	3,965,227.33	24.6%
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	28,624.14	460,071.89	488,696.03	1,198,210.00	54,959.31	1,253,169.31	156.4%
Equipment Replacement		6500	57,724.44	16,589.80	74,314.24	173,257.00	0.00	173,257.00	133.1%
TOTAL, CAPITAL OUTLAY			596,598.34	3,149,566.05	3,746,164.39	2,541,098.22	2,857,861.42	5,398,959.64	44.1%
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	16,402.00	0.00	16,402.00	12,000.00	0.00	12,000.00	-26.8%
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	60,752.41	0.00	60,752.41	50,000.00	0.00	50,000.00	-17.7%
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		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments		7221-7223		0.00	0.00		0.00	0.00	0.0%
All Other Transfers		7281-7283		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			77,154.41	0.00	77,154.41	62,000.00	0.00	62,000.00	-19.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,633,324.03)	5,633,324.03	0.00	(6,670,893.18)	6,670,893.18	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,199,557.35)	0.00	(1,199,557.35)	(1,012,826.00)	0.00	(1,012,826.00)	-15.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,832,881.38)	5,633,324.03	(1,199,557.35)	(7,683,719.18)	6,670,893.18	(1,012,826.00)	-15.6%
TOTAL EXPENDITURES			306,210,108.12	191,396,215.79	497,606,323.91	306,417,082.89	174,779,938.78	481,197,021.67	-3.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS 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	11,586,391.88	0.00	11,586,391.88	2,453.00	0.00	2,453.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,586,391.88	0.00	11,586,391.88	2,453.00	0.00	2,453.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAS		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(19,923,370.50)	19,923,370.50	0.00	(25,555,285.00)	25,555,285.00	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			(19,923,370.50)	19,923,370.50	0.00	(25,555,285.00)	25,555,285.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(8,336,978.62)	19,923,370.50	11,586,391.88	(25,555,285.00)	25,555,285.00	2,453.00	-100.0%
(a - b + c - d + e)									

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	237,954,410.28	9,282,081.34	247,236,491.62	236,176,822.53	8,462,608.00	244,639,430.53	5.2%
2) Federal Revenue		8100-8299	677,797.32	76,419,959.94	77,097,757.26	515,358.00	57,077,214.41	57,592,572.41	-25.3%
3) Other State Revenue		8300-8599	73,405,173.77	64,555,389.38	137,960,563.15	61,712,734.20	61,866,702.38	123,579,436.58	-10.4%
4) Other Local Revenue		8600-8799	3,674,477.01	6,320,969.15	9,995,446.16	4,052,163.00	4,652,575.00	8,704,738.00	-11.4%
5) TOTAL REVENUES			315,711,858.38	156,578,399.81	472,290,258.19	302,457,077.73	132,059,099.79	434,516,177.52	-5.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		190,214,753.38	110,342,218.34	300,556,971.72	180,101,007.22	99,249,860.62	279,350,867.84	-7.1%
2) Instruction - Related Services	2000-2999		42,587,917.71	30,182,940.10	72,770,857.81	42,166,934.80	29,879,241.68	72,046,176.48	-1.0%
3) Pupil Services	3000-3999		21,669,017.03	27,960,630.40	49,629,647.43	23,411,561.87	25,116,390.28	48,527,992.15	-2.2%
4) Ancillary Services	4000-4999		162,109.22	0.00	162,109.22	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		485,893.41	1,119,609.39	1,605,502.80	467,656.00	1,218,524.16	1,686,180.16	5.0%
6) Enterprise	6000-6999		0.04	0.00	0.04	0.09	0.00	0.09	125.0%
7) General Administration	7000-7999		11,150,751.43	9,006,201.59	20,156,953.02	18,826,948.23	6,703,663.20	25,530,611.43	26.7%
8) Plant Services	8000-8999		39,862,511.49	12,784,615.97	52,647,127.46	41,380,974.68	12,612,258.84	53,993,233.52	2.6%
9) Other Outgo	9000-9999	Except 7600-7699	77,154.41	0.00	77,154.41	62,000.00	0.00	62,000.00	-19.6%
10) TOTAL EXPENDITURES			306,210,108.12	191,396,215.79	497,606,323.91	306,417,082.89	174,779,938.78	481,197,021.67	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,501,750.26	(34,817,815.98)	(25,316,065.72)	(3,960,005.16)	(42,720,838.99)	(46,680,844.15)	84.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	11,586,391.88	0.00	11,586,391.88	2,453.00	0.00	2,453.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(19,923,370.50)	19,923,370.50	0.00	(25,555,285.00)	25,555,285.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(8,336,978.62)	19,923,370.50	11,586,391.88	(25,552,832.00)	25,555,285.00	2,453.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)			1,164,771.64	(14,894,445.48)	(13,729,673.84)	(29,512,837.16)	(17,165,553.99)	(46,678,391.15)	240.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		47,978,233.37	42,894,336.20	90,872,569.57	40,004,456.01	27,125,033.72	67,129,489.73	-26.1%
b) Audit Adjustments	9793		(9,138,549.00)	(874,857.00)	(10,013,406.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			38,839,684.37	42,019,479.20	80,859,163.57	40,004,456.01	27,125,033.72	67,129,489.73	-17.0%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,839,684.37	42,019,479.20	80,859,163.57	40,004,456.01	27,125,033.72	67,129,489.73	-17.0%
2) Ending Balance, June 30 (E + F1e)			40,004,456.01	27,125,033.72	67,129,489.73	10,491,618.85	9,959,479.73	20,451,098.58	-69.5%
Components of Ending Fund Balance									
a) Reserve for Revolving Cash	9711		211,000.00	0.00	211,000.00	211,000.00	0.00	211,000.00	0.0%
Stores	9712		479,864.17	0.00	479,864.17	500,000.00	0.00	500,000.00	4.2%
Prepaid Expenditures	9713		76,337.22	3,420.00	79,757.22	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve	9730		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance	9740		0.00	27,121,613.72	27,121,613.72	0.00	9,959,479.73	9,959,479.73	-63.3%
b) Designated Amounts	9770								
Designated for Economic Uncertainties			9,952,127.00	0.00	9,952,127.00	9,700,000.00	0.00	9,700,000.00	-2.5%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)	9780		29,285,127.62	0.00	29,285,127.62	80,618.85	0.00	80,618.85	-99.7%
c) Undesignated Amount	9790		0.00	0.00	0.00				
d) Unappropriated Amount	9790					0.00	0.00	0.00	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
2430	Community Day Schools	0.02	0.02
3200	ARRA: State Fiscal Stabilization Fund	8,880,268.91	0.00
5640	Medi-Cal Billing Option	210,505.91	210,505.91
5810	Other Federal	0.29	0.29
6286	English Language Acquisition Program, Teacher Training & Student	796,228.30	796,228.30
6300	Lottery: Instructional Materials	0.00	0.00
6500	Special Education	142,858.07	389,153.95
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	344,171.63	344,171.63
7090	Economic Impact Aid (EIA)	436,335.31	436,335.31
7250	School Based Coordination Program (SBCP)	4,000,365.46	3,107,990.46
7400	Quality Education Investment Act	10,582,200.56	2,943,630.99
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	0.00	96,832.72
9010	Other Local	1,728,679.26	1,634,630.15
Total, Legally Restricted Balance		27,121,613.72	9,959,479.73

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	546,740.18	841,940.00	54.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	347,681.15	393,700.00	13.2%
5) TOTAL REVENUES			894,421.33	1,235,640.00	38.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	362,172.73	357,667.33	-1.2%
2) Classified Salaries		2000-2999	174,875.05	124,210.09	-29.0%
3) Employee Benefits		3000-3999	177,790.99	158,826.51	-10.7%
4) Books and Supplies		4000-4999	108,073.79	525,842.00	386.6%
5) Services and Other Operating Expenditures		5000-5999	58,497.47	54,316.07	-7.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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	13,011.31	14,778.00	13.6%
9) TOTAL EXPENDITURES			894,421.34	1,235,640.00	38.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(0.01)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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)			(0.01)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	705,621.32	705,621.31	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			705,621.32	705,621.31	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			705,621.32	705,621.31	0.0%
2) Ending Balance, June 30 (E + F1e)			705,621.31	705,621.31	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	705,621.31		
d) Unappropriated Amount		9790		705,621.31	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	387,369.60		
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	399,777.19		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,148.53		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
Fixed Assets		9400			
10) TOTAL ASSETS			791,295.32		
H. LIABILITIES					
1) Accounts Payable		9500	53,233.73		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	32,440.28		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			85,674.01		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			705,621.31		

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	1,877.02	0.00	-100.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	544,863.16	841,940.00	54.5%
TOTAL, FEDERAL REVENUE			546,740.18	841,940.00	54.0%
OTHER STATE REVENUE					
Other State Apportionments					
Adult Education					
Current Year	6390	8311	0.00	0.00	0.0%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	347,681.15	393,700.00	13.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			347,681.15	393,700.00	13.2%
TOTAL REVENUES			894,421.33	1,235,640.00	38.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	341,178.55	357,667.33	4.8%
Certificated Pupil Support Salaries		1200	20,994.18	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			362,172.73	357,667.33	-1.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	140,653.45	124,210.09	-11.7%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	34,221.60	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			174,875.05	124,210.09	-29.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	19,819.78	29,507.71	48.9%
PERS		3201-3202	26,062.07	12,669.43	-51.4%
QASDI/Medicare/Alternative		3301-3302	24,433.58	14,688.24	-39.9%
Health and Welfare Benefits		3401-3402	92,220.94	89,210.34	-3.3%
Unemployment Insurance		3501-3502	1,739.80	3,450.28	98.3%
Workers' Compensation		3601-3602	8,181.37	6,468.91	-20.9%
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	5,333.44	2,831.60	-46.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			177,790.99	158,626.51	-10.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	7,081.67	10,020.00	41.5%
Books and Other Reference Materials		4200	54.94	757.00	1277.9%
Materials and Supplies		4300	53,710.78	472,365.00	779.5%
Capitalized Equipment		4400	47,226.40	42,700.00	-9.6%
TOTAL, BOOKS AND SUPPLIES			108,073.79	525,842.00	386.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	845.00	1,000.00	18.3%
Travel and Conferences		5200	20,066.53	14,700.00	-26.7%
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	848.50	1,300.00	53.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,618.40	3,004.07	-71.7%
Professional/Consulting Services and Operating Expenditures		5800	26,119.04	34,012.00	30.2%
Communications		5900	0.00	300.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,497.47	54,316.07	-7.1%
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	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	13,011.31	14,778.00	13.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,011.31	14,778.00	13.6%
TOTAL, EXPENDITURES			894,421.34	1,235,640.00	38.1%

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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
g-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 (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	546,740.18	841,940.00	54.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	347,681.15	393,700.00	13.2%
5) TOTAL REVENUES			894,421.33	1,235,640.00	38.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		807,345.61	1,214,510.00	50.4%
2) Instruction - Related Services	2000-2999		47,514.48	6,352.00	-86.6%
3) Pupil Services	3000-3999		26,549.94	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%
Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		13,011.31	14,778.00	13.6%
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			894,421.34	1,235,640.00	38.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(0.01)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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)			(0.01)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	705,621.32	705,621.31	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			705,621.32	705,621.31	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			705,621.32	705,621.31	0.0%
2) Ending Balance, June 30 (E + F1e)			705,621.31	705,621.31	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	705,621.31		
d) Unappropriated Amount		9790		705,621.31	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	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	46,954.71	27,367.00	-41.7%
3) Other State Revenue		8300-8599	10,462,247.29	9,016,205.00	-13.8%
4) Other Local Revenue		8600-8799	231,003.02	120,160.00	-48.0%
5) TOTAL REVENUES			10,740,205.02	9,163,732.00	-14.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,628,221.26	2,692,416.35	2.4%
2) Classified Salaries		2000-2999	2,577,182.99	2,318,751.67	-10.0%
3) Employee Benefits		3000-3999	1,751,018.79	2,137,718.85	22.1%
4) Books and Supplies		4000-4999	195,971.97	189,138.42	-3.5%
5) Services and Other Operating Expenditures		5000-5999	1,097,416.21	1,171,917.71	6.8%
Capital Outlay		6000-6999	7,059.57	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	393,250.00	393,250.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	286,787.09	260,539.00	-12.8%
9) TOTAL EXPENDITURES			8,948,907.88	9,163,732.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			1,791,297.14	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)			1,791,297.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,883,854.19	3,077,643.33	6.7%
b) Audit Adjustments		9793	(1,597,508.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,286,346.19	3,077,643.33	139.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,286,346.19	3,077,643.33	139.3%
2) Ending Balance, June 30 (E + F1e)			3,077,643.33	3,077,643.33	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	3,077,643.33		
d) Unappropriated Amount		9790		3,077,643.33	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,212,709.12		
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		
		9150	0.00		
2) Investments					
3) Accounts Receivable		9200	1,312,894.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	40,152.98		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
xed Assets		9400			
10) TOTAL ASSETS			4,565,756.54		
H. LIABILITIES					
1) Accounts Payable		9500	774,336.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	252,024.24		
4) Current Loans		9640			
5) Deferred Revenue		9650	461,752.19		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			1,488,113.21		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,077,643.33		

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	46,954.71	27,367.00	-41.7%
TOTAL, FEDERAL REVENUE			46,954.71	27,367.00	-41.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	3,165,753.70	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	6,147,710.61	0.00	-100.0%
All Other State Revenue	All Other	8590	1,148,782.98	9,016,205.00	684.8%
TOTAL, OTHER STATE REVENUE			10,462,247.29	9,016,205.00	-13.8%
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	52,973.83	20,100.00	-62.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	95,261.23	100,000.00	5.0%
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	82,767.96	60.00	-99.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			231,003.02	120,160.00	-48.0%
TOTAL REVENUES			10,740,205.02	9,163,732.00	-14.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,252,566.24	2,314,048.55	2.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	248,144.64	248,145.80	0.0%
Other Certificated Salaries		1900	127,510.38	130,222.00	2.1%
TOTAL, CERTIFICATED SALARIES			2,628,221.26	2,692,416.35	2.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,254,484.46	1,205,213.00	-3.9%
Classified Support Salaries		2200	99,029.92	100,243.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	485,449.19	492,514.00	1.5%
Other Classified Salaries		2900	738,219.42	520,781.67	-29.5%
TOTAL, CLASSIFIED SALARIES			2,577,182.99	2,318,751.67	-10.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	201,791.23	221,231.66	9.6%
PERS		3201-3202	238,098.45	253,644.91	6.5%
OASDI/Medicare/Alternative		3301-3302	222,868.42	229,090.83	2.8%
Health and Welfare Benefits		3401-3402	927,616.29	1,258,208.00	35.6%
Unemployment Insurance		3501-3502	16,917.90	37,211.67	120.0%
Workers' Compensation		3601-3602	77,782.66	80,112.47	3.0%
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	65,942.84	58,219.31	-11.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,751,016.79	2,137,718.85	22.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	464.83	22,500.00	4736.4%
Materials and Supplies		4300	190,483.55	140,638.42	-26.2%
Noncapitalized Equipment		4400	5,023.49	26,000.00	417.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			195,971.97	189,138.42	-3.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	859,554.00	877,365.00	2.1%
Travel and Conferences		5200	14,611.90	15,670.00	8.6%
Dues and Memberships		5300	0.00	600.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	47,445.56	49,900.00	5.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,545.28	13,838.00	2.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	132,021.27	140,918.00	6.7%
Professional/Consulting Services and Operating Expenditures		5800	26,990.77	50,880.00	88.5%
Communications		5900	3,247.43	22,546.71	594.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,097,416.21	1,171,917.71	6.8%
CAPITAL OUTLAY					
		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,059.57	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,059.57	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	393,250.00	393,250.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			393,250.00	393,250.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	298,787.09	260,539.00	-12.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			298,787.09	260,539.00	-12.8%
TOTAL, EXPENDITURES			8,948,907.88	9,163,732.00	2.4%

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%
Short-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	46,954.71	27,367.00	-41.7%
3) Other State Revenue		8300-8599	10,462,247.29	9,016,205.00	-13.8%
4) Other Local Revenue		8600-8799	231,003.02	120,160.00	-48.0%
5) TOTAL REVENUES			10,740,205.02	9,163,732.00	-14.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		454,884.13	471,509.00	3.7%
3) Pupil Services	3000-3999		29,925.34	25,748.00	-14.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		7,530,777.34	7,793,322.04	3.5%
Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		298,787.09	260,539.00	-12.8%
8) Plant Services	8000-8999		241,283.98	219,363.96	-9.1%
9) Other Outgo	9000-9999	Except 7600-7699	393,250.00	393,250.00	0.0%
10) TOTAL EXPENDITURES			8,948,907.88	9,163,732.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,791,297.14	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)			1,791,297.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,883,854.19	3,077,643.33	6.7%
b) Audit Adjustments		9793	(1,597,508.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,286,346.19	3,077,643.33	139.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,286,346.19	3,077,643.33	139.3%
2) Ending Balance, June 30 (E + F1e)			3,077,643.33	3,077,643.33	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	3,077,643.33		
d) Unappropriated Amount		9790		3,077,643.33	

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
5035	Child Development: Quality Improvement Activities	0.00	0.00
6130	Child Development: Center-Based Reserve Account	0.00	0.00
6140	Child Development: Child Care Facilities Revolving Fund	0.00	0.00
6145	Child Development: Facilities Renovation and Repair	0.00	0.00
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	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	0.0%
		7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,283,939.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(10,283,939.00)	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)			(10,283,939.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,283,939.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,283,939.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,283,939.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
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	2,737.50		
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	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
xed Assets		9400			
10) TOTAL ASSETS			2,737.50		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,737.50		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			2,737.50		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)					0.00

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

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%
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%
3 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%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	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	10,283,939.00	0.00	-100.0%
(b) TOTAL INTERFUND TRANSFERS OUT			10,283,939.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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 + c - d + e)					
			(10,283,939.00)	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,283,939.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(10,283,939.00)	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)			(10,283,939.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,283,939.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,283,939.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,283,939.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	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	1,859.99	0.00	-100.0%
5) TOTAL REVENUES			1,859.99	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%
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)			1,859.99	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)			1,859.99	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,859.99	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,859.99	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,859.99	New
2) Ending Balance, June 30 (E + F1e)			1,859.99	1,859.99	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	1,859.99		
d) Unappropriated Amount		9790		1,859.99	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,854.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
		9150	0.00		
2) Investments					
3) Accounts Receivable		9200	5.42		
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		
Fixed Assets		9400			
10) TOTAL ASSETS			1,859.99		
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)			1,859.99		

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	1,859.99	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,859.99	0.00	-100.0%
TOTAL REVENUES			1,859.99	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,859.99	0.00	-100.0%
5) TOTAL REVENUES			1,859.99	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%
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)			1,859.99	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)			1,859.99	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,859.99	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,859.99	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,859.99	New
2) Ending Balance, June 30 (E + F1e)			1,859.99	1,859.99	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	1,859.99		
d) Unappropriated Amount		9790		1,859.99	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	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	368,176.55	480,000.00	30.4%
5) TOTAL REVENUES			368,176.55	480,000.00	30.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	155,703.81	151,691.00	-2.6%
3) Employee Benefits		3000-3999	42,030.92	51,366.00	22.2%
4) Books and Supplies		4000-4999	0.00	1,674.27	New
5) Services and Other Operating Expenditures		5000-5999	2,413,744.29	2,413,986.81	0.0%
6) Capital Outlay		6000-6999	3,955,212.96	11,062,597.21	179.7%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	0.0%
		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			6,566,691.98	13,681,615.29	108.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,198,515.43)	(13,201,615.29)	113.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,495,099.77	713,480.96	-52.3%
b) Transfers Out		7600-7629	25,448.04	39,408.70	54.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,469,651.73	674,072.26	-54.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,728,863.70)	(12,527,543.03)	164.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,637,121.14	21,908,257.44	-17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,637,121.14	21,908,257.44	-17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,637,121.14	21,908,257.44	-17.8%
2) Ending Balance, June 30 (E + F1e)			21,908,257.44	9,380,714.41	-57.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	21,908,257.44		
d) Unappropriated Amount		9790		9,380,714.41	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,665,690.68		
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		
		9150	0.00		
2) Investments					
		9200	72,043.70		
3) Accounts Receivable					
		9290	0.00		
4) Due from Grantor Government					
		9310	1,724,011.00		
5) Due from Other Funds					
		9320	0.00		
6) Stores					
		9330	0.00		
7) Prepaid Expenditures					
		9340	0.00		
8) Other Current Assets					
Fixed Assets		9400			
10) TOTAL ASSETS			23,461,645.38		
H. LIABILITIES					
1) Accounts Payable		9500	1,313,261.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	240,126.41		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			1,553,387.94		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			21,908,257.44		

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	368,176.55	480,000.00	30.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			368,176.55	480,000.00	30.4%
TOTAL, REVENUES			368,176.55	480,000.00	30.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	116,841.31	104,217.00	-10.8%
Clerical, Technical and Office Salaries		2400	38,862.50	47,474.00	22.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			155,703.81	151,691.00	-2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,097.84	15,472.00	2.5%
OASDI/Medicare/Alternative		3301-3302	11,650.71	11,605.00	-0.4%
Health and Welfare Benefits		3401-3402	12,483.44	17,281.00	38.4%
Unemployment Insurance		3501-3502	460.84	1,092.00	137.0%
Workers' Compensation		3601-3602	2,338.09	2,351.00	0.6%
3. 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	3,565.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			42,030.92	51,366.00	22.2%
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	1,974.27	New
TOTAL BOOKS AND SUPPLIES			0.00	1,974.27	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	544.55	475.00	-12.8%
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	293,322.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	160,463.00	24,088.00	-85.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,252,736.74	2,096,101.81	-7.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,413,744.29	2,413,986.81	0.0%
CAPITAL OUTLAY					
Land		6100	25,271.23	102,826.94	306.9%
Land Improvements		6170	5,848.56	469,462.00	7927.0%
Buildings and Improvements of Buildings		6200	3,744,518.00	10,490,308.27	180.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	179,575.17	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,955,212.96	11,062,597.21	179.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			6,566,691.98	13,681,615.29	108.3%

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	1,495,099.77	713,480.96	-52.3%
(a) TOTAL, INTERFUND TRANSFERS IN			1,495,099.77	713,480.96	-52.3%
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	25,448.04	39,408.70	54.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,448.04	39,408.70	54.9%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	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)					
			1,469,651.73	674,072.26	-54.1%

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	368,176.55	480,000.00	30.4%
5) TOTAL REVENUES			368,176.55	480,000.00	30.4%
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%
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		6,566,691.98	13,681,615.29	108.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			6,566,691.98	13,681,615.29	108.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,198,515.43)	(13,201,615.29)	113.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,495,099.77	713,480.96	-52.3%
b) Transfers Out		7600-7629	25,448.04	39,408.70	54.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,469,651.73	674,072.26	-54.1%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,728,863.70)	(12,527,543.03)	164.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,637,121.14	21,908,257.44	-17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,637,121.14	21,908,257.44	-17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,637,121.14	21,908,257.44	-17.8%
2) Ending Balance, June 30 (E + F1e)			21,908,257.44	9,380,714.41	-57.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	21,908,257.44		
d) Unappropriated Amount		9790		9,380,714.41	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	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	1,354,210.64	1,700,300.00	25.6%
5) TOTAL REVENUES			1,354,210.64	1,700,300.00	25.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	233,320.22	180,829.00	-22.5%
3) Employee Benefits		3000-3999	79,723.81	61,679.00	-22.6%
4) Books and Supplies		4000-4999	6,647.51	10,500.00	58.0%
5) Services and Other Operating Expenditures		5000-5999	76,164.61	69,703.94	-8.5%
6) Capital Outlay		6000-6999	2,098,513.53	11,373,897.19	442.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	0.0%
		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			2,494,369.68	11,696,609.13	368.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,140,159.04)	(9,996,309.13)	779.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	48,253.33	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			48,253.33	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)			(1,091,905.71)	(9,996,309.13)	815.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,273,924.36	12,182,018.65	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,273,924.36	12,182,018.65	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,273,924.36	12,182,018.65	-8.2%
2) Ending Balance, June 30 (E + F1e)			12,182,018.65	2,185,709.52	-82.1%
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	12,182,018.65		
d) Unappropriated Amount		9790		2,185,709.52	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,513,717.73		
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	40,399.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,141,436.87		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
Fixed Assets		9400			
10) TOTAL ASSETS			12,695,554.37		
H. LIABILITIES					
1) Accounts Payable		9500	511,853.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,682.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			513,535.72		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			12,182,018.65		

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%
In-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	186,530.10	200,300.00	7.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,167,680.64	1,500,000.00	28.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			1,354,210.64	1,700,300.00	25.6%
TOTAL REVENUES			1,354,210.64	1,700,300.00	25.6%

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	113,775.98	132,455.00	16.4%
Clerical, Technical and Office Salaries		2400	119,544.24	48,374.00	-59.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			233,320.22	180,829.00	-22.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	22,608.63	18,445.00	-18.4%
OSDI/Medicare/Alternative		3301-3302	17,575.50	13,633.00	-21.3%
Health and Welfare Benefits		3401-3402	26,864.64	21,046.00	-27.1%
Unemployment Insurance		3501-3502	694.76	1,302.00	87.4%
Workers' Compensation		3601-3602	3,526.29	2,803.00	-20.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	6,453.99	4,250.00	-34.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			79,723.81	61,679.00	-22.6%
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	6,647.51	10,500.00	58.0%
TOTAL, BOOKS AND SUPPLIES			6,647.51	10,500.00	58.0%

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	558.25	108.00	-80.7%
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	52,891.65	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	175.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	22,539.71	69,595.94	208.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			76,164.61	69,703.94	-8.5%
CAPITAL OUTLAY					
Land		6100	79,262.77	150,000.00	89.2%
Improvements		6170	49,392.75	108,000.00	118.7%
Buildings and Improvements of Buildings		6200	1,618,049.75	10,765,773.19	565.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	351,808.26	350,124.00	-0.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,098,513.53	11,373,897.19	442.0%
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			2,494,369.68	11,696,609.13	368.9%

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	48,253.33	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			48,253.33	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%
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)					
			48,253.33	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	1,354,210.64	1,700,300.00	25.6%
5) TOTAL REVENUES			1,354,210.64	1,700,300.00	25.6%
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%
Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,494,369.68	11,696,609.13	368.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			2,494,369.68	11,696,609.13	368.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,140,159.04)	(9,996,309.13)	776.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	48,253.33	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			48,253.33	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)			(1,091,905.71)	(9,996,309.13)	815.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,273,924.36	12,182,018.65	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,273,924.36	12,182,018.65	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,273,924.36	12,182,018.65	-8.2%
2) Ending Balance, June 30 (E + F1e)			12,182,018.65	2,185,709.52	-82.1%
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	12,182,018.65		
d) Unappropriated Amount		9790		2,185,709.52	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	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	107,265,491.00	63,694,952.00	-40.6%
4) Other Local Revenue		8600-8799	2,015,850.07	787,290.33	-60.9%
5) TOTAL REVENUES			109,281,341.07	64,482,242.33	-41.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	195,762.56	281,430.00	43.8%
3) Employee Benefits		3000-3999	66,110.89	108,129.00	63.6%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,939,304.11	5,740,863.58	196.0%
6) Capital Outlay		6000-6999	39,032,130.31	167,024,643.56	327.9%
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			41,233,307.87	173,155,266.14	319.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			68,048,033.20	(108,673,023.81)	-259.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	45,545.81	1,058,803.74	2224.7%
b) Transfers Out		7600-7629	1,568,896.10	1,735,329.00	10.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,523,350.29)	(676,525.26)	-55.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			66,524,682.91	(109,349,549.07)	-264.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,443,348.15	169,968,031.06	64.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,443,348.15	169,968,031.06	64.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,443,348.15	169,968,031.06	64.3%
2) Ending Balance, June 30 (E + F1e)			169,968,031.06	60,618,481.99	-64.3%
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	169,968,031.06		
d) Unappropriated Amount		9790		60,618,481.99	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	177,980,583.68		
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	487,326.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	420,481.47		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
Fixed Assets		9400			
10) TOTAL ASSETS			178,888,391.65		
H. LIABILITIES					
1) Accounts Payable		9500	5,797,587.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,122,773.33		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			8,920,360.59		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			169,968,031.06		

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	107,265,491.00	63,694,952.00	-40.6%
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			107,265,491.00	63,694,952.00	-40.6%
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	1,990,215.03	787,290.33	-60.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
er Local Revenue					
All Other Local Revenue		8699	25,635.04	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,015,850.07	787,290.33	-60.9%
TOTAL REVENUES			109,281,341.07	64,482,242.33	-41.0%

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	90,936.47	77,577.00	-14.7%
Clerical, Technical and Office Salaries		2400	104,826.09	203,853.00	94.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			195,762.56	281,430.00	43.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,872.27	28,706.00	52.1%
OASDI/Medicare/Alternative		3301-3302	14,623.26	21,530.00	47.2%
Health and Welfare Benefits		3401-3402	27,606.99	44,891.00	62.6%
Unemployment Insurance		3501-3502	583.32	2,026.00	247.3%
Workers' Compensation		3601-3602	2,954.90	4,362.00	47.6%
Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,470.15	6,614.00	349.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			66,110.89	108,129.00	63.6%
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	485.32	1,000.00	106.0%
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	263,543.24	2,320,537.21	780.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	324,933.00	125,450.00	-61.4%
Professional/Consulting Services and Operating Expenditures		5800	1,350,342.55	3,293,676.37	143.9%
Communications		5900	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			1,939,304.11	5,740,863.58	196.0%
CAPITAL OUTLAY					
Land		6100	1,721,753.70	38,253,638.07	2121.8%
Improvements		6170	1,420,500.33	11,777,997.15	729.1%
Buildings and Improvements of Buildings		6200	35,455,776.55	116,222,277.34	227.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	434,097.73	770,731.00	77.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			39,032,130.31	167,024,843.56	327.9%
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			41,233,307.87	173,155,266.14	319.9%

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	45,545.81	1,058,803.74	2224.7%
(a) TOTAL, INTERFUND TRANSFERS IN			45,545.81	1,058,803.74	2224.7%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,568,896.10	1,735,329.00	10.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,568,896.10	1,735,329.00	10.6%

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)			(1,523,350.29)	(676,525.26)	-55.6%

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	107,265,491.00	63,694,952.00	-40.6%
4) Other Local Revenue		8600-8799	2,015,850.07	787,290.33	-60.9%
5) TOTAL REVENUES			109,281,341.07	64,482,242.33	-41.0%
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%
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		41,233,307.87	173,155,266.14	319.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			41,233,307.87	173,155,266.14	319.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			68,048,033.20	(108,673,023.81)	-259.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	45,545.81	1,058,803.74	2224.7%
b) Transfers Out		7600-7629	1,568,896.10	1,735,329.00	10.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,523,350.29)	(676,525.26)	-55.6%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			66,524,682.91	(109,349,548.07)	-264.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,443,348.15	169,968,031.06	64.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,443,348.15	169,968,031.06	64.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,443,348.15	169,968,031.06	64.3%
2) Ending Balance, June 30 (E + F1e)			169,968,031.06	60,618,481.99	-64.3%
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	169,968,031.06		
d) Unappropriated Amount		9790		60,618,481.99	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	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	171,220.50	15,527.00	-90.9%
5) TOTAL REVENUES			171,220.50	15,527.00	-90.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,439.86	148,696.00	1324.3%
Capital Outlay		6000-6999	(3,212.87)	856,083.78	-26745.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			7,226.99	1,004,779.78	13803.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			163,993.51	(989,252.78)	-703.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,992.35	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		8980-8989	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			2,992.35	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)			166,985.86	(989,252.78)	-692.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,029,905.81	1,196,891.67	16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,029,905.81	1,196,891.67	16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,029,905.81	1,196,891.67	16.2%
2) Ending Balance, June 30 (E + F1e)			1,196,891.67	207,638.89	-82.7%
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		9718	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	1,196,891.67		
d) Unappropriated Amount		9790		207,638.89	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,175,400.73		
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		
		9150	0.00		
2) Investments					
3) Accounts Receivable		9200	21,490.94		
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		
Fixed Assets		9400			
10) TOTAL ASSETS			1,196,891.67		
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)			1,196,891.67		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	123,309.20	0.00	-100.0%
Interest		8660	18,064.21	14,000.00	-22.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	29,847.09	1,527.00	-94.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			171,220.50	15,527.00	-90.9%
TOTAL REVENUES			171,220.50	15,527.00	-90.9%

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%
3, 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	10,439.86	148,696.00	1324.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,439.86	148,696.00	1324.3%
CAPITAL OUTLAY					
Land		6100	353.05	0.00	-100.0%
Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	(3,565.92)	856,083.78	-24107.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			(3,212.87)	856,083.78	-26745.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,226.99	1,004,779.78	13803.2%

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	2,992.35	0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN			2,992.35	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	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)					
			2,992.35	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	171,220.50	15,527.00	-90.9%
5) TOTAL REVENUES			171,220.50	15,527.00	-90.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,226.99	1,004,779.78	13803.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			7,226.99	1,004,779.78	13803.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			163,993.51	(989,252.78)	-703.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,992.35	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			2,992.35	0.00	-100.0%

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

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			166,985.86	(989,252.78)	-692.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,029,905.81	1,196,891.67	16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,029,905.81	1,196,891.67	16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,029,905.81	1,196,891.67	16.2%
2) Ending Balance, June 30 (E + F1e)			1,196,891.67	207,638.89	-82.7%
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	1,196,891.67		
d) Unappropriated Amount		9790		207,638.89	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	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	129,723.51	152,949.00	17.9%
4) Other Local Revenue		8600-8799	9,209,609.71	9,456,519.00	2.7%
5) TOTAL REVENUES			9,339,333.22	9,609,468.00	2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,092,312.27	10,325,860.00	2.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			10,092,312.27	10,325,860.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(752,979.05)	(716,392.00)	-4.9%
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)			(752,979.05)	(716,392.00)	-4.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,282,457.91	11,529,478.86	-6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,282,457.91	11,529,478.86	-6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,282,457.91	11,529,478.86	-6.1%
2) Ending Balance, June 30 (E + F1e)			11,529,478.86	10,813,086.86	-6.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	11,529,478.86		
d) Unappropriated Amount		9790		10,813,086.86	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,529,478.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
Fixed Assets		9400			
10) TOTAL ASSETS			11,529,478.86		
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)			11,529,478.86		

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	129,723.51	152,949.00	17.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			129,723.51	152,949.00	17.9%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	8,370,664.08	8,548,906.00	2.1%
Unsecured Roll		8612	497,819.45	539,512.00	8.4%
Prior Years' Taxes		8613	(20,270.78)	0.00	-100.0%
Supplemental Taxes		8614	(64,730.64)	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	269,430.96	274,820.00	2.0%
Interest		8660	156,696.64	93,281.00	-40.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			9,209,609.71	9,456,519.00	2.7%
TOTAL REVENUES			9,339,333.22	9,609,468.00	2.9%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,327,395.60	3,391,945.00	1.9%
Bond Interest and Other Service Charges		7434	6,764,916.67	6,933,915.00	2.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,092,312.27	10,325,860.00	2.3%
TOTAL EXPENDITURES			10,092,312.27	10,325,860.00	2.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d)			0.00	0.00	0.0%

Description	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	129,723.51	152,949.00	17.9%
4) Other Local Revenue		8600-8799	9,209,609.71	9,456,519.00	2.7%
5) TOTAL REVENUES			9,339,333.22	9,609,468.00	2.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
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	10,092,312.27	10,325,860.00	2.3%
10) TOTAL EXPENDITURES			10,092,312.27	10,325,860.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(752,979.05)	(716,392.00)	-4.9%
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)			(752,979.05)	(716,392.00)	-4.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,282,457.91	11,529,478.86	-6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,282,457.91	11,529,478.86	-6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,282,457.91	11,529,478.86	-6.1%
2) Ending Balance, June 30 (E + F1e)			11,529,478.86	10,813,086.86	-6.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	11,529,478.86		
d) Unappropriated Amount		9790		10,813,086.86	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	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	802.16	2,500.00	211.7%
5) TOTAL REVENUES			802.16	2,500.00	211.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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)			802.16	2,500.00	211.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			802.16	2,500.00	211.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,691.95	55,494.11	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,691.95	55,494.11	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,691.95	55,494.11	1.5%
2) Ending Balance, June 30 (E + F1e)			55,494.11	57,994.11	4.5%
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	55,494.11		
d) Unappropriated Amount		9790		57,994.11	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	55,332.47		
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	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	161.64		
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		
Fixed Assets		9400			
10) TOTAL ASSETS			55,494.11		
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)			55,494.11		

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	0.04	0.00	-100.0%
Supplemental Taxes		8614	6.18	0.00	-100.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	795.94	2,500.00	214.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			802.16	2,500.00	211.7%
TOTAL, REVENUES			802.16	2,500.00	211.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	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			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	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					
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%
(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	802.16	2,500.00	211.7%
5) TOTAL REVENUES			802.16	2,500.00	211.7%
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%
Interprise	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)			802.16	2,500.00	211.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			802.16	2,500.00	211.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,691.95	55,494.11	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,691.95	55,494.11	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,691.95	55,494.11	1.5%
2) Ending Balance, June 30 (E + F1e)			55,494.11	57,994.11	4.5%
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	55,494.11		
d) Unappropriated Amount		9790		57,994.11	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	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	22,883,811.06	21,415,619.00	-6.4%
3) Other State Revenue		8300-8599	1,842,151.22	1,534,125.00	-16.7%
4) Other Local Revenue		8600-8799	2,588,639.13	2,578,798.00	-0.4%
5) TOTAL REVENUES			27,314,601.41	25,528,542.00	-6.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,286,643.93	8,269,421.00	-0.2%
3) Employee Benefits		3000-3999	2,807,227.09	3,004,112.00	7.0%
4) Books and Supplies		4000-4999	11,609,105.06	12,288,846.69	5.7%
5) Services and Other Operating Expenses		5000-5999	118,590.68	588,540.26	396.3%
6) Depreciation		6000-6999	960,599.17	660,113.05	-31.3%
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	887,758.95	737,509.00	-16.9%
9) TOTAL EXPENSES			24,669,924.88	25,528,542.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,644,676.53	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			2,644,676.53	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	19,413,055.16	22,057,731.69	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,413,055.16	22,057,731.69	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			19,413,055.16	22,057,731.69	13.6%
2) Ending Net Assets, June 30 (E + F1e)			22,057,731.69	22,057,731.69	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	8,470.00	8,470.00	0.0%
Stores		9712	1,273,581.45	700,000.00	-45.0%
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	9,905,116.25	9,583,861.00	-3.2%
c) Undesignated Amount		9790	10,870,563.99		
d) Unappropriated Amount		9790		11,765,400.69	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,537,087.87		
c) in Revolving Fund		9130	8,470.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,171,443.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	74,523.35		
6) Stores		9320	1,273,581.45		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	8,828,028.30		
c) Accumulated Depreciation - Land Improvements		9425	(2,814,761.76)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	5,406,394.29		
g) Accumulated Depreciation - Equipment		9445	(4,906,410.55)		
h) Work in Progress		9450	0.00		
10) TOTAL ASSETS			24,578,356.29		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	836,118.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,684,506.16		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			2,520,624.60		
I. NET ASSETS					
Assets, June 30 (must agree with line F2) (G10 - H7)			22,057,731.69		

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	22,529,417.23	21,415,619.00	-4.9%
Other Federal Revenue (Incl. ARRA)		8290	354,393.83	0.00	-100.0%
TOTAL, FEDERAL REVENUE			22,883,811.06	21,415,619.00	-6.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,842,151.22	1,534,125.00	-16.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,842,151.22	1,534,125.00	-16.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,606,183.58	2,566,341.00	-1.5%
Interest		8660	9,357.34	11,409.00	21.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(26,901.79)	1,048.00	-103.9%
TOTAL, OTHER LOCAL REVENUE			2,588,639.13	2,578,798.00	-0.4%
TOTAL REVENUES			27,314,601.41	25,528,542.00	-6.5%

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	6,041,736.18	5,953,184.00	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	1,569,194.90	1,563,419.00	-0.4%
Clerical, Technical and Office Salaries		2400	649,210.54	742,898.00	14.4%
Other Classified Salaries		2900	26,502.31	9,920.00	-62.6%
TOTAL, CLASSIFIED SALARIES			8,286,643.93	8,269,421.00	-0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	694,583.46	819,144.00	17.9%
OASDI/Medicare/Alternative		3301-3302	557,671.65	638,322.00	14.5%
and Welfare Benefits		3401-3402	1,211,407.27	1,359,013.00	12.2%
Unemployment Insurance		3501-3502	25,703.99	59,514.00	131.5%
Workers' Compensation		3601-3602	123,407.40	128,119.00	3.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	194,423.32	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,807,227.09	3,004,112.00	7.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	1,043.12	1,607.00	54.1%
Materials and Supplies		4300	246,027.13	252,865.00	2.8%
Noncapitalized Equipment		4400	147,073.22	321,937.00	118.9%
Food		4700	11,214,961.59	11,692,437.69	4.3%
TOTAL, BOOKS AND SUPPLIES			11,609,105.06	12,268,846.69	5.7%

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	9,341.85	8,918.00	-4.5%
Dues and Memberships		5300	(209.83)	484.00	-330.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	356,308.18	426,934.00	19.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	79,915.61	150,897.00	88.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(609,366.35)	(268,319.74)	-56.0%
Professional/Consulting Services and Operating Expenditures		5800	231,881.98	216,278.00	-6.7%
Communications		5900	50,719.24	53,349.00	5.2%
TOTAL SERVICES AND OTHER OPERATING EXPENSES			118,590.68	588,540.26	396.3%
DEPRECIATION					
Depreciation Expense		6900	960,599.17	660,113.05	-31.3%
TOTAL DEPRECIATION			960,599.17	660,113.05	-31.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	887,758.95	737,509.00	-16.9%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			887,758.95	737,509.00	-16.9%
TOTAL EXPENSES			24,669,924.88	25,528,542.00	3.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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%
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	22,883,811.06	21,415,619.00	-6.4%
3) Other State Revenue		8300-8599	1,842,151.22	1,534,125.00	-16.7%
4) Other Local Revenue		8600-8799	2,588,639.13	2,578,798.00	-0.4%
5) TOTAL REVENUES			27,314,601.41	25,528,542.00	-6.5%
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		23,302,812.87	24,261,671.02	4.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
Enterprise	6000-6999		53,287.03	61,405.98	15.2%
7) General Administration	7000-7999		887,758.95	737,509.00	-16.9%
8) Plant Services	8000-8999		426,066.03	467,955.00	9.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			24,669,924.88	25,528,542.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,644,676.53	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			2,644,676.53	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	19,413,055.16	22,057,731.69	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,413,055.16	22,057,731.69	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			19,413,055.16	22,057,731.69	13.6%
2) Ending Net Assets, June 30 (E + F1e)			22,057,731.69	22,057,731.69	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	8,470.00	8,470.00	0.0%
Stores		9712	1,273,581.45	700,000.00	-45.0%
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	9,905,116.25	9,583,861.00	-3.2%
c) Undesignated Amount		9790	10,870,563.99		
d) Unappropriated Amount		9790		11,765,400.69	

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	5,743,052.64	5,380,506.00	-6.3%
5) TOTAL REVENUES			5,743,052.64	5,380,506.00	-6.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	406,969.64	419,423.00	3.1%
3) Employee Benefits		3000-3999	1,800,090.50	1,371,485.00	-23.8%
4) Books and Supplies		4000-4999	10,693.93	48,160.00	350.3%
5) Services and Other Operating Expenses		5000-5999	1,769,637.89	4,483,299.00	153.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	0.0%
		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			3,987,391.96	6,322,367.00	58.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,755,660.68	(941,861.00)	-153.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,300,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,300,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			455,660.68	(941,861.00)	-306.7%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	15,480,568.70	15,936,229.38	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,480,568.70	15,936,229.38	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			15,480,568.70	15,936,229.38	2.9%
2) Ending Net Assets, June 30 (E + F1e)			15,936,229.38	14,994,368.38	-5.9%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	300,000.00	300,000.00	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	11,222,744.00	11,468,524.00	2.2%
c) Undesignated Amount		9790	4,413,485.38		
d) Unappropriated Amount		9790		3,225,844.38	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	30,543,123.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	300,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
		9150	0.00		
2) Investments					
3) Accounts Receivable		9200	96,215.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	413,860.43		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
Fixed Assets					
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			31,353,199.03		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	13,932,264.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,484,705.31		
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			15,416,969.65		
I. NET ASSETS					
Assets, June 30					
(must agree with line F2) (G10 - H7)			15,936,229.38		

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	424,947.45	742,525.00	74.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	5,040,174.79	4,637,981.00	-8.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	277,930.40	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,743,052.64	5,380,506.00	-6.3%
TOTAL, REVENUES			5,743,052.64	5,380,506.00	-6.3%

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	97,753.21	98,795.00	1.1%
Clerical, Technical and Office Salaries		2400	309,216.43	320,628.00	3.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			406,969.64	419,423.00	3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	38,780.78	42,781.00	10.3%
CALPERS/Medicare/Alternative		3301-3302	30,803.59	32,066.00	4.2%
Health and Welfare Benefits		3401-3402	61,535.02	77,232.00	25.5%
Unemployment Insurance		3501-3502	1,215.83	3,020.00	148.4%
Workers' Compensation		3601-3602	6,128.00	6,501.00	6.1%
OPEB, Allocated		3701-3702	1,650,575.44	1,200,000.00	-27.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	11,051.84	9,865.00	-10.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			1,800,090.50	1,371,485.00	-23.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	2,000.00	New
Materials and Supplies		4300	10,394.18	34,000.00	227.1%
Noncapitalized Equipment		4400	299.75	12,160.00	3956.7%
TOTAL BOOKS AND SUPPLIES			10,693.93	48,160.00	350.3%

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	1,504.51	7,000.00	365.3%
Dues and Memberships		5300	1,000.00	4,500.00	350.0%
Insurance		5400-5450	(824,633.84)	1,500,717.00	-282.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	784.35	2,700.00	244.2%
Transfers of Direct Costs - Interfund		5750	5,898.40	11,020.00	86.8%
Professional/Consulting Services and Operating Expenditures		5800	2,588,926.84	2,955,992.00	14.2%
Communications		5900	(3,842.37)	1,370.00	-135.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,769,637.89	4,483,299.00	153.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			3,967,391.96	6,322,367.00	58.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,300,000.00	0.00	-100.0%
(b) TOTAL INTERFUND TRANSFERS OUT			1,300,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(1,300,000.00)	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,743,052.64	5,380,506.00	-6.3%
5) TOTAL REVENUES			5,743,052.64	5,380,506.00	-6.3%
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%
Interprise	6000-6999		3,987,391.96	6,322,367.00	58.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			3,987,391.96	6,322,367.00	58.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,755,660.68	(941,861.00)	-153.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,300,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,300,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			455,660.68	(941,861.00)	-306.7%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	15,480,568.70	15,936,229.38	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,480,568.70	15,936,229.38	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			15,480,568.70	15,936,229.38	2.9%
2) Ending Net Assets, June 30 (E + F1e)			15,936,229.38	14,994,368.38	-5.9%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	300,000.00	300,000.00	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	11,222,744.00	11,468,524.00	2.2%
c) Undesignated Amount		9790	4,413,485.38		
d) Unappropriated Amount		9790		3,225,844.38	

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	6,791.92	15,300.00	125.3%
5) TOTAL REVENUES			6,791.92	15,300.00	125.3%
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	10,000.00	55,000.00	450.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
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			10,000.00	55,000.00	450.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,208.08)	(39,700.00)	1137.5%
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		8980-8989	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)			(3,208.08)	(39,700.00)	1137.5%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	466,059.41	462,851.33	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			466,059.41	462,851.33	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			466,059.41	462,851.33	-0.7%
2) Ending Net Assets, June 30 (E + F1e)			462,851.33	423,151.33	-8.6%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	462,851.33		
d) Unappropriated Amount		9790		423,151.33	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	461,503.18		
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		
		9150	0.00		
2) Investments					
3) Accounts Receivable		9200	1,348.15		
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		
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			462,851.33		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			0.00		
I. NET ASSETS					
Assets, June 30 (must agree with line F2) (G10 - H7)			462,851.33		

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	6,791.92	15,300.00	125.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,791.92	15,300.00	125.3%
TOTAL, REVENUES			6,791.92	15,300.00	125.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	0.00	0.00	0.0%
Capitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	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	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	10,000.00	55,000.00	450.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,000.00	55,000.00	450.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENSES			10,000.00	55,000.00	450.0%

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%
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 sed/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 + 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	6,791.92	15,300.00	125.3%
5) TOTAL REVENUES			6,791.92	15,300.00	125.3%
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		10,000.00	55,000.00	450.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			10,000.00	55,000.00	450.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,208.08)	(39,700.00)	1137.5%
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 NET ASSETS (C + D4)			(3,208.06)	(39,700.00)	1137.5%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	466,059.41	462,851.33	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			466,059.41	462,851.33	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			466,059.41	462,851.33	-0.7%
2) Ending Net Assets, June 30 (E + F1e)			462,851.33	423,151.33	-8.6%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	462,851.33		
d) Unappropriated Amount		9790		423,151.33	

BOND DESCRIPTION		San Bernardino City KCT-K44	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	158,572,566.00	158,572,566.00
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		158,572,566.00	158,572,566.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		3,327,396.00	3,327,396.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	155,245,170.00	155,245,170.00
1. Restricted Balance, July 1	2009-10	12,282,457.91	12,282,457.91
2. Tax Receipts	2009-10	9,052,913.07	9,052,913.07
3. State and Federal Apportionments	2009-10	129,723.51	129,723.51
4. Other Designated Revenue	2009-10	156,696.64	156,696.64
5. Subtotal (Sum of lines 1 through 4)		21,621,791.13	21,621,791.13
6. Less: Actual Expenditures or Other Uses	2009-10	10,092,312.27	10,092,312.27
7. Restricted Balance, June 30 (Line 5 minus 6)	2009-10	11,529,478.86	11,529,478.86
8. Estimated Tax Receipts on the Unsecured Roll	2010-11	539,512.00	539,512.00
9. Estimated State and Federal Apportionments	2010-11	152,949.00	152,949.00
10. Other Estimated Revenue	2010-11	368,101.00	368,101.00
11. Subtotal (Sum of lines 7 through 10)		12,590,040.86	12,590,040.86
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2010-11	10,325,860.00	10,325,860.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2010-11	(2,264,180.86)	(2,264,180.86)
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

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			35,651.31	33,867.59	33,472.34	34,169.03
a. Kindergarten	3,796.47	3,829.23				
b. Grades One through Three	11,720.57	11,728.36				
c. Grades Four through Six	11,311.22	11,280.74				
d. Grades Seven and Eight	6,984.23	6,938.97				
e. Opportunity Schools and Full-Day Opportunity Classes	87.66	96.75				
f. Home and Hospital	10.20	10.93				
g. Community Day School	27.20	29.10				
2. Special Education						
a. Special Day Class	838.37	843.47		796.44	791.02	806.09
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	47.57	51.51	51.51	48.08	47.75	48.66
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.90	0.80	0.80	2.09	2.07	2.11
3. TOTAL ELEMENTARY	34,824.39	34,809.86	35,703.62	34,714.20	34,313.18	35,025.89
HIGH SCHOOL						
4. General Education			13,183.75	12,530.33	12,382.07	12,640.51
a. Grades Nine through Twelve	11,675.81	11,468.03				
b. Continuation Education	952.62	914.87				
c. Opportunity Schools and Full-Day Opportunity Classes	239.83	229.23				
d. Home and Hospital	17.07	20.28				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	636.42	631.80		664.57	660.05	672.63
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	70.47	68.07	68.07	62.26	61.84	63.02
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	8.45	9.09	9.09	11.45	11.36	11.59
6. TOTAL HIGH SCHOOL	13,600.67	13,341.37	13,260.91	13,268.61	13,115.32	13,387.75
COUNTY SUPPLEMENT						
County Community Schools (EC 1982[a])						
a. Elementary	0.01	0.73	0.01	0.76	0.77	0.78
b. High School	14.13	15.07	14.13	16.22	16.22	31.28
8. Special Education						
a. Special Day Class - Elementary	0.88	1.20	0.88	0.87	0.86	0.88
b. Special Day Class - High School	0.00	0.00	0.00			
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	15.02	17.00	15.02	17.85	17.85	32.94
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	48,440.08	48,168.23	48,979.55	48,000.66	47,446.35	48,446.58
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)	0.00	0.00	0.00			
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	48,440.08	48,168.23	48,979.55	48,000.66	47,446.35	48,446.58
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)	1,611.06	1,586.58	1,611.06	0.00	0.00	0.00
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)	1,611.06	1,586.58	1,611.06	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	30,987,186.14	1,069,807.86	32,056,994.00	99,337.75	4,498.94	32,151,832.81
Work in Progress	201,719,309.99	(17,661,572.99)	184,057,737.00	50,999,330.80	25,896,080.43	209,160,987.37
Total capital assets not being depreciated	232,706,496.13	(16,591,765.13)	216,114,731.00	51,098,668.55	25,900,579.37	241,312,820.18
Capital assets being depreciated:						
Land Improvements	42,483,991.39	(30,350.39)	42,453,641.00	28,794.47		42,482,435.47
Buildings	398,867,932.01	172,298.99	399,040,231.00	25,772,447.15		424,812,678.15
Equipment	23,688,432.18		23,688,432.18	1,871,885.24	3,662,950.48	21,897,366.94
Total capital assets being depreciated	465,040,355.58	141,948.60	465,182,304.18	27,673,126.86	3,662,950.48	489,192,480.56
Accumulated Depreciation for:						
Land Improvements	(29,355,690.79)	252.79	(29,355,438.00)	(1,115,237.45)		(30,470,675.45)
Buildings	(76,397,604.00)	(1,519.00)	(76,399,123.00)	(9,162,181.95)		(85,561,304.95)
Equipment	(16,332,272.34)		(16,332,272.34)	(2,532,720.90)	(3,467,362.82)	(15,397,630.42)
Total accumulated depreciation	(122,085,567.13)	(1,266.21)	(122,086,833.34)	(12,810,140.30)	(3,467,362.82)	(131,429,610.82)
Total capital assets being depreciated, net	342,954,788.45	140,682.39	343,095,470.84	14,862,986.56	195,587.66	357,762,869.74
Governmental activity capital assets, net	575,661,284.58	(16,451,082.74)	559,210,201.84	65,961,655.11	26,096,167.03	599,075,689.92
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	8,828,028.30		8,828,028.30			8,828,028.30
Equipment	5,000,938.75		5,000,938.75	512,211.56	106,756.02	5,406,394.29
Total capital assets being depreciated	13,828,967.05	0.00	13,828,967.05	512,211.56	106,756.02	14,234,422.59
Accumulated Depreciation for:						
Land Improvements	(2,373,360.36)		(2,373,360.36)	(441,401.40)		(2,814,761.76)
Buildings	(4,456,312.80)		(4,456,312.80)	(519,197.77)	(69,100.02)	(4,906,410.55)
Equipment	(6,829,673.16)	0.00	(6,829,673.16)	(960,599.17)	(69,100.02)	(7,721,172.31)
Total accumulated depreciation	6,999,293.89	0.00	6,999,293.89	(448,387.61)	37,656.00	6,513,250.28
Total capital assets being depreciated, net	6,999,293.89	0.00	6,999,293.89	(448,387.61)	37,656.00	6,513,250.28
Business-type activity capital assets, net						

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

36 67876 0000000
Form CA

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.50%
	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 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$265,775,021.75
	Appropriations Subject to Limit	\$265,560,358.50
	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 Fixed-with-carry-forward indirect cost rate for use in 2011-12, subject to CDE approval.	3.46%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2011-12 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$7,442,946.70
	Approved Transportation Expense - SD/OI	\$6,884,594.87
	For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	

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

36 67876 0000000
Form CAT

San Bernardino County Unified
San Bernardino County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	EASA Title I	ARRA Title I	Title I Part B	School Imp Grant QEIA Schools	Title I Prog Imp	Sp Ed IDEA	ARRA IDEA
	3010	84,389					
	8290	3011	3030	3180	3185	3310	3313
	501/524	8290	8290	8290	8290	8181	8181
		531	506	502	513	878-801	534
AWARD							
1. Prior Year Carryover	5,503,491.00	7,129,342.00			1,944,727.00		5,668,941.00
2. a. Current Year Award	25,007,259.00	7,129,342.00	301,824.00	8,901,800.00	0.00	9,842,802.00	5,279,320.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	25,007,259.00	7,129,342.00	301,824.00	8,901,800.00	0.00	9,842,802.00	5,279,320.00
3. Required Matching Funds/Other	86,056.00						
4. Total Available Award (sum lines 1, 2d, & 3)	30,596,806.00	14,258,684.00	301,824.00	8,901,800.00	1,944,727.00	9,842,802.00	10,948,261.00
REVENUES							
5. Revenue Deferred from Prior Year	25,680,011.00	7,129,342.00	226,368.00		1,512,727.19		2,267,576.00
6. Cash Received in Current Year		2,857,634.00		0.00	432,000.00	7,382,101.50	1,700,682.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	25,680,011.00	9,986,976.00	226,368.00	0.00	1,944,727.19	7,382,101.50	3,968,258.00
EXPENDITURES							
9. Donor-Authorized Expenditures	27,526,189.00	9,361,958.00	301,824.00	6,922,424.59	1,944,727.19	9,842,802.00	3,968,258.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	27,526,189.00	9,361,958.00	301,824.00	6,922,424.59	1,944,727.19	9,842,802.00	3,968,258.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,846,178.00)	625,018.00	(75,456.00)	(6,922,424.59)	0.00	(2,460,700.50)	0.00
a. Deferred Revenue		625,017.56					
b. Accounts Payable							
c. Accounts Receivable	1,846,178.00		75,456.00	6,922,424.59		2,460,700.50	
14. Unused Grant Award Calculation (line 4 minus line 9)	3,070,617.00	4,896,726.00	0.00	1,979,375.41	(0.19)	0.00	6,980,003.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	27,526,189.00	9,361,958.44	301,824.00	6,922,424.59	1,944,727.19	9,842,802.00	3,968,258.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Sp Ed IDEA Preschool	ARRA Special Ed	Sp Ed IDEA Preschool	ARRA Special Ed	Sp Ed IDEA Preschool	ARRA Special Ed	Sp Ed IDEA Preschool	ARRA Special Ed	Sp Ed IDEA Early Intervention	Dept of Rehab Transition
AWARD										
1. Prior Year Carryover		183,085.00				61,766.00				
2. a. Current Year Award	165,987.00	196,310.00	268,106.00	236,451.00	1,000.00			59,697.00	309,489.00	
b. Transferability (NCLB)										
c. Other Adjustments										
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	165,987.00	196,310.00	268,106.00	236,451.00	1,000.00			59,697.00	309,489.00	
3. Required Matching Funds/Other										
4. Total Available Award (sum lines 1, 2d, & 3)	165,987.00	379,395.00	268,106.00	298,217.00	1,000.00			59,697.00	309,489.00	
REVENUES										
5. Revenue Deferred from Prior Year		39,262.00		61,766.00						
6. Cash Received in Current Year	124,490.25	96,171.00	177,623.93	44,733.00	750.00			43,154.00	687,627.19	
7. Contributed Matching Funds										
8. Total Available (sum lines 5, 6, & 7)	124,490.25	135,433.00	177,623.93	106,499.00	750.00			43,154.00	687,627.19	
EXPENDITURES										
9. Donor-Authorized Expenditures	165,987.00	139,565.14	268,106.00	126,688.51	1,000.00			59,697.00	283,559.15	
10. Non Donor-Authorized Expenditures										
11. Total Expenditures (lines 9 & 10)	165,987.00	139,565.14	268,106.00	126,688.51	1,000.00			59,697.00	283,559.15	
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)	(41,496.75)	(4,132.14)	(90,482.07)	(20,189.51)	(250.00)			(16,543.00)	404,068.04	
a. Deferred Revenue									404,068.04	
b. Accounts Payable										
c. Accounts Receivable	41,496.75	4,132.14	90,482.07	20,189.51	250.00			16,543.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	239,829.86	0.00	171,528.49	0.00			0.00	25,929.85	
15. If Carryover is allowed, enter line 14 amount here										
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	165,987.00	139,565.14	268,106.00	126,688.51	1,000.00			59,697.00	283,559.15	

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

San Bernardino County Unified
San Bernardino County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	VEA Carl Perkins	IASA Title IV	Title II	Title II Principal Training	Title II Technology	IASA Title V	21st CCLC Family Literacy
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award							
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	0.00	29,685.00	4,782,339.00	21,326.00	1.00	3,597.00	30,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	253,575.00	4,782,339.00	21,326.00	1.00	3,597.00	30,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	545,868.00	367,276.88	4,945,102.00	(39,610.80)	277,656.00	3,597.00	54,867.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	545,868.00	367,276.88	4,945,102.00	(39,610.80)	277,656.00	3,597.00	54,867.00
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)	(545,868.00)	(113,701.88)	(162,763.00)	60,936.80	(277,655.00)	0.00	(24,867.00)
a. Deferred Revenue							
b. Accounts Payable				60,936.80			
c. Accounts Receivable	545,868.00	113,701.88	162,763.00		277,655.00		24,867.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	297,799.12	1,218,331.00	76,632.80	248,468.00	0.00	5,133.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	545,868.00	367,276.88	4,945,102.00	(39,610.80)	277,656.00	3,597.00	54,867.00

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

36 57876 0000000
Form CAT

San Bernardino County Unified
San Bernardino County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	After School Safety	21st CCLC Grant	21st CCLC Grant	21st CCLC Grant	NCLB CAPS CCLC	NCLB CAPS CCLC Acc	NCLB CPAS CCLC 152	NCLB CAPS CCLC 218
1. Prior Year Carryover	4124	4124	4124	4124	4124	4124	4124	4124
2. a. Current Year Award	8290	8290	8290	8290	8290	8290	8290	8290
b. Transferability (NCLB)	566	567	574	577	578	578	580	581
c. Other Adjustments								
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	228,690.00		311,804.00	53,384.00	0.00	0.00	80,760.00	77,346.00
3. Required Matching Funds/Other	1,250,000.00	438,750.00	1,067,700.00	0.00	(22,577.00)	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	1,250,000.00	438,750.00	1,067,700.00	0.00	22,577.00	0.00	80,760.00	77,346.00
REVENUES								
5. Revenue Deferred from Prior Year								
6. Cash Received in Current Year	1,166,197.00	219,375.00	845,654.00	53,384.00	0.00	0.00	80,760.00	77,346.00
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	1,166,197.00	219,375.00	845,654.00	53,384.00	0.00	0.00	80,760.00	77,346.00
EXPENDITURES								
9. Donor-Authorized Expenditures	1,478,697.00	401,325.00	1,371,035.00	53,384.00			80,760.00	77,346.00
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	1,478,697.00	401,325.00	1,371,035.00	53,384.00	0.00	0.00	80,760.00	77,346.00
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)	(312,500.00)	(181,950.00)	(525,381.00)	0.00	0.00	0.00	0.00	0.00
a. Deferred Revenue								
b. Accounts Payable								
c. Accounts Receivable	312,500.00	181,950.00	525,381.00					
14. Unused Grant Award Calculation (line 4 minus line 9)	(7.00)	37,425.00	8,469.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here								
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,478,697.00	401,325.00	1,371,035.00	53,384.00	0.00	0.00	80,760.00	77,346.00

SCHEDULE FOR CATEGORIES SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	NCLB CPAS CCLS Co	Title II LEP Student	Indian Education	ARRA Dept of Rehab	Youth Risk Behavior	Education for Homeless	ARRA NCLB Title X
AWARD							
1. Prior Year Carryover	76,403.00	0.00			4,706.00		
2. a. Current Year Award		1,851,500.00	118,582.00	58,772.00	77,272.00	113,511.00	105,850.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	1,851,500.00	118,582.00	58,772.00	77,272.00	113,511.00	105,850.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	76,403.00	1,851,500.00	118,582.00	58,772.00	81,978.00	113,511.00	105,850.00
REVENUES							
5. Revenue Deferred from Prior Year		0.00	95,796.29				
6. Cash Received in Current Year	76,403.00			0.00	29,819.00	56,755.50	42,340.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	76,403.00	0.00	95,796.29	0.00	29,819.00	56,755.50	42,340.00
EXPENDITURES							
9. Donor-Authorized Expenditures	76,403.00	1,368,068.49	118,582.00	21,379.54	29,819.00	113,511.00	20,249.09
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	76,403.00	1,368,068.49	118,582.00	21,379.54	29,819.00	113,511.00	20,249.09
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(1,368,068.49)	(22,785.71)	(21,379.54)	0.00	(56,755.50)	22,090.91
a. Deferred Revenue							22,090.91
b. Accounts Payable							0.00
c. Accounts Receivable		1,368,068.49	22,785.71	21,379.54	0.00	56,755.50	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	483,431.51	0.00	37,392.46	52,159.00	0.00	85,600.91
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	76,403.00	1,368,068.49	118,582.00	21,379.54	29,819.00	113,511.00	20,249.09

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

San Bernardino County Unified
San Bernardino County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Fund for Improvement	SLC Every Student Counts	FIE - English Learners	Operation Close the Achievement Gap	TOTAL
AWARD					
1. Prior Year Carryover	213,576.00	77,025.00	200,995.00	144,448.00	24,231,949.00
2. a. Current Year Award	0.00	300,156.00	0.29	0.00	68,788,563.29
b. Transferability (NCLB)					0.00
c. Other Adjustments					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	300,156.00	0.29	0.00	68,788,563.29
3. Required Matching Funds/Other					108,633.00
4. Total Available Award (sum lines 1, 2d, & 3)	213,576.00	377,181.00	200,995.29	144,448.00	93,129,145.29
REVENUES					
5. Revenue Deferred from Prior Year					37,046,130.48
6. Cash Received in Current Year	75,461.54	258,715.51	3,585.28	89,567.92	21,679,886.62
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	75,461.54	258,715.51	3,585.28	89,567.92	58,726,017.10
EXPENDITURES					
9. Donor-Authorized Expenditures	79,336.00	331,770.96	200,995.00	89,866.80	72,980,069.54
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	79,336.00	331,770.96	200,995.00	89,866.80	72,980,069.54
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(3,874.46)	(73,055.45)	(197,409.72)	(298.88)	(14,254,052.44)
a. Deferred Revenue					1,051,176.51
b. Accounts Payable	3,874.46	73,055.45	197,409.72	298.88	60,936.80
c. Accounts Receivable					15,366,166.19
14. Unused Grant Award Calculation (line 4 minus line 9)	134,240.00	45,410.04	0.29	54,581.20	20,149,075.75
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)	79,336.00	331,770.96	200,995.00	89,866.80	72,980,069.98

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

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San Bernardino County Unified
 San Bernardino County

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	CALSAFE Support Services	CALSAFE Childcare	National Board of Professional Teacher	CBEITS	Arts and Music	Supplemental School Counseling	IMFRP
AWARD							
1. a. Prior Year Carryover	(233,786.00)	(181,563.00)			(295,197.00)	(1,457,236.00)	
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	(233,786.00)	(181,563.00)	0.00	0.00	(295,197.00)	(1,457,236.00)	0.00
2. a. Current Year Award	550,872.00	320,588.00	16,122.00	502,280.00	441,366.00	0.00	3,064,933.00
b. Other Adjustments	233,786.00	181,563.00		(75,446.34)	295,197.00	1,457,236.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	784,658.00	502,151.00	16,122.00	426,833.66	736,563.00	1,457,236.00	3,064,933.00
3. Required Matching Funds/Other	(136,144.79)	(97,291.34)			(205,760.29)		(2,888,174.78)
4. Total Available Award (sum lines 1c, 2c, & 3)	414,727.21	223,296.66	16,122.00	426,833.66	235,605.71	0.00	176,758.22
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	648,513.21	404,859.66	16,121.84	426,833.66	530,802.71	1,457,236.00	176,758.22
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	648,513.21	404,859.66	16,121.84	426,833.66	530,802.71	1,457,236.00	176,758.22
EXPENDITURES							
9. Donor-Authorized Expenditures							
10. Non Donor-Authorized Expenditures	414,727.21	223,296.66	10,329.00	426,833.66	235,605.71	0.00	176,758.22
11. Total Expenditures (lines 9 & 10)	414,727.21	223,296.66	10,329.00	426,833.66	235,605.71	0.00	176,758.22
12. Amounts Included in Line 6 above for Prior Year Adjustments	(233,786.00)	(181,563.00)			(295,197.00)	(1,457,236.00)	
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	5,792.84	0.00	0.00	0.00	0.00
a. Deferred Revenue			5,792.84				
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	5,793.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	648,513.21	404,859.66	10,329.00	426,833.66	530,802.71	1,457,236.00	176,758.22

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	HPSG/School Assistance	Peer Assistance and Review	Cert Staff Mentoring	International Baccalaureate	Math and Readiness	Principal Training Program	Sierra Afternoon Session
1. a. Prior Year Carryover	632,005.00	(44,095.00)	(349,423.00)	(3,065.00)		(27,918.00)	
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	632,005.00	(44,095.00)	(349,423.00)	(3,065.00)	0.00	(27,918.00)	0.00
2. a. Current Year Award	0.00	208,181.00	295,357.00	0.00	239,052.00	0.00	50,380.00
b. Other Adjustments		44,095.00	349,423.00	3,065.00	(252,932.00)	27,918.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	252,276.00	644,780.00	3,065.00	(13,880.00)	27,918.00	50,380.00
3. Required Matching Funds/Other	(310,124.26)	(15,038.00)	(295,357.00)				(50,380.00)
4. Total Available Award (sum lines 1c, 2c, & 3)	321,880.74	193,143.00	0.00	0.00	(13,880.00)	0.00	0.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	321,880.74	237,238.08	349,423.00	3,065.00	(13,880.00)	27,918.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	321,880.74	237,238.08	349,423.00	3,065.00	(13,880.00)	27,918.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	321,880.74	193,143.08	0.00	0.00	(13,880.00)	0.00	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	321,880.74	193,143.08	0.00	0.00	(13,880.00)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		(44,095.00)	(349,423.00)	(3,065.00)		(27,918.00)	
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	(0.08)	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	321,880.74	237,238.08	349,423.00	3,065.00	(13,880.00)	27,918.00	0.00

STATE PROGRAM NAME	Opportunity Schools	Pupil Retention Block Grant	School Based Pupil Motivation	Teacher Credentialing	Professional Development	School Lib & Impr Block Grant	ASES Program
RESOURCE CODE	121	121	121	122	123	125	6010
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	306	453	486	456	454	422	459
AWARD							
1. a. Prior Year Carryover				(361,739.00)			
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	(361,739.00)	0.00	0.00	0.00
2. a. Current Year Award	149,867.00	92,074.00	44,505.00	593,751.00	2,171,810.00	3,117,801.00	7,180,429.00
b. Other Adjustments	0.00			361,739.00			
c. Adj Curr Yr Award (sum lines 2a & 2b)	149,867.00	92,074.00	44,505.00	955,490.00	2,171,810.00	3,117,801.00	7,180,429.00
3. Required Matching Funds/Other	(71,851.00)	(54,698.00)	(44,505.00)	(22,232.00)	(2,171,810.00)	(1,889,737.37)	
4. Total Available Award (sum lines 1c, 2c, & 3)	78,016.00	37,376.00	0.00	571,519.00	0.00	1,228,063.63	7,180,429.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	78,016.00	37,376.00		933,258.00	0.00	1,228,063.63	6,389,884.80
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	78,016.00	37,376.00	0.00	933,258.00	0.00	1,228,063.63	6,389,884.80
EXPENDITURES							
9. Donor-Authorized Expenditures	78,016.00	37,376.00		571,519.00		1,228,063.63	7,180,429.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	78,016.00	37,376.00	0.00	571,519.00	0.00	1,228,063.63	7,180,429.00
12. Amounts Included in Line 6 above for Prior Year Adjustments				(361,739.00)			
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	0.00	0.00	0.00	(790,544.20)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)							
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	78,016.00	37,376.00	0.00	933,258.00	0.00	1,228,063.63	7,180,429.00

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STATE GRANT AWARDS,
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SCHEDULE FOR CATEGORIES SUBJECT TO DEFERRED REVENUES

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San Bernardino County Unified
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STATE PROGRAM NAME	CA Partnership Academy	Culinary Organic Recycling	Sp Ed Infant Discretionary	Sp Ed IDEA Low Incidence	Sp Ed Workability	Sp Ed IDEA Inservice	Public Safety Partnership
RESOURCE CODE	6385	6386	6515	6530	6520	6535	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	492	493	439	440	437	438	479
AWARD							
1. a. Prior Year Carryover	15,871.00						21,149.97
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	15,871.00	0.00	0.00	0.00	0.00	0.00	21,149.97
2. a. Current Year Award	0.00	42,000.00	1,594.00	10,731.00	353,806.00	20,001.00	69,120.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	42,000.00	1,594.00	10,731.00	353,806.00	20,001.00	69,120.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	15,871.00	42,000.00	1,594.00	10,731.00	353,806.00	20,001.00	90,269.97
REVENUES							
5. Revenue Deferred from Prior Year							0.00
6. Cash Received in Current Year	15,871.00	21,000.00	0.00	7,655.00	246,913.70	13,016.00	84,376.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	15,871.00	21,000.00	0.00	7,655.00	246,913.70	13,016.00	84,376.00
EXPENDITURES							
9. Donor-Authorized Expenditures	12,101.00	42,000.00	1,594.00	10,731.00	353,806.00	20,001.00	84,880.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	12,101.00	42,000.00	1,594.00	10,731.00	353,806.00	20,001.00	84,880.00
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)	3,770.00	(21,000.00)	(1,594.00)	(3,076.00)	(106,892.30)	(6,985.00)	(504.00)
a. Deferred Revenue	3,770.00						
b. Accounts Payable							
c. Accounts Receivable		21,000.00	1,594.00	3,076.00	106,892.30	6,985.00	504.00
14. Unused Grant Award Calculation (line 4 minus line 9)	3,770.00	0.00	0.00	0.00	0.00	0.00	5,389.97
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	12,101.00	42,000.00	1,594.00	10,731.00	353,806.00	20,001.00	84,880.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES
REVENUES, AND EXPENDITURES - ALL FUNDSSan Bernardino County Unified
San Bernardino County

STATE PROGRAM NAME	Cardinal Partnership Academy	CA Ptr Acad Planning	TOTAL
RESOURCE CODE	7220	7220	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	480	481	
AWARD			
1. a. Prior Year Carryover	3,027.20	4,182.20	(2,277,786.63)
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adjusted Prior Year Carryover			
(sum lines 1a & 1b)	3,027.20	4,182.20	(2,277,786.63)
2. a. Current Year Award	69,120.00	69,120.00	19,674,360.00
b. Other Adjustments			2,625,643.66
c. Adj Curr Yr Award	69,120.00	69,120.00	22,300,503.66
(sum lines 2a & 2b)			(8,253,103.83)
3. Required Matching Funds/Other			
4. Total Available Award	72,147.20	73,302.20	11,769,613.20
(sum lines 1c, 2c, & 3)			
REVENUES			
5. Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year	37,587.00	38,742.00	13,718,529.25
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	37,587.00	38,742.00	13,718,529.25
EXPENDITURES			
9. Donor-Authorized Expenditures	72,147.00	63,164.00	11,744,521.91
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	72,147.00	63,164.00	11,744,521.91
12. Amounts Included in Line 6 above for Prior Year Adjustments			(2,954,022.00)
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(34,560.00)	(24,422.00)	(980,014.66)
a. Deferred Revenue			9,562.84
b. Accounts Payable			0.00
c. Accounts Receivable	34,560.00	24,422.00	989,577.50
14. Unused Grant Award Calculation (line 4 minus line 9)	0.20	10,138.20	25,091.29
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)	72,147.00	63,164.00	14,698,543.91

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	CSIS	Microsoft Settlement	Verizon foundation	Science Tech and Engineering	Kaiser Run Across America	Health and Wellness	Tech Prep Implementation
AWARD							
1. a. Prior Year Carryover	13,555.64	1,880,119.00	50,000.00				
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover							
(sum lines 1a & 1b)	13,555.64	1,880,119.00	50,000.00	0.00	0.00	0.00	0.00
2. a. Current Year Award		0.00		55,000.00	8,000.00	5,000.00	5,000.00
b. Other Adjustments							
c. Adj Curr Yr Award	0.00	0.00	0.00	55,000.00	8,000.00	5,000.00	5,000.00
(sum lines 2a & 2b)							
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1c, 2c, & 3)	13,555.64	1,880,119.00	50,000.00	55,000.00	8,000.00	5,000.00	5,000.00
REVENUES							
5. Revenue Deferred from Prior Year	13,555.64		50,000.00	35,209.00	8,000.00	5,000.00	
6. Cash Received in Current Year		239,624.11					
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	13,555.64	239,624.11	50,000.00	35,209.00	8,000.00	5,000.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	237,801.96	18,081.00	38,208.00	8,000.00		5,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	237,801.96	18,081.00	38,208.00	8,000.00	0.00	5,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		(1,822.15)					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	13,555.64	0.00	31,919.00	(2,999.00)	0.00	5,000.00	(5,000.00)
a. Deferred Revenue	13,555.64		31,919.00			5,000.00	
b. Accounts Payable							
c. Accounts Receivable				2,999.00			5,000.00
14. Unused Grant Award Calculation (line 4 minus line 9)	13,555.64	1,642,317.04	31,919.00	16,792.00	0.00	5,000.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	239,624.11	18,081.00	38,208.00	8,000.00	0.00	5,000.00

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Catering	Medical Billing	Intro to Health Careers	Emergency First Responder	Intro To Licensed Voc Nursing	Sports Therapy	Pharmacy Technician
1. a. Prior Year Carryover							
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover							
(sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	27,356.00	14,028.00	25,928.00	8,652.00	25,928.00	17,276.00	25,928.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	27,356.00	14,028.00	25,928.00	8,652.00	25,928.00	17,276.00	25,928.00
3. Required Matching Funds/Other							
4. Total Available Award	27,356.00	14,028.00	25,928.00	8,652.00	25,928.00	17,276.00	25,928.00
(sum lines 1c, 2c, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year			6,049.00			6,258.00	16,984.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	6,049.00	0.00	0.00	6,258.00	16,984.00
EXPENDITURES							
9. Donor-Authorized Expenditures	27,356.00	14,028.00	25,928.00	8,652.00	25,928.00	17,276.00	25,928.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	27,356.00	14,028.00	25,928.00	8,652.00	25,928.00	17,276.00	25,928.00
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)	(27,356.00)	(14,028.00)	(19,879.00)	(8,652.00)	(25,928.00)	(11,018.00)	(8,944.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	27,356.00	14,028.00	19,879.00	8,652.00	25,928.00	11,018.00	8,944.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	27,356.00	14,028.00	25,928.00	8,652.00	25,928.00	17,276.00	25,928.00

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

36 67876 0000000
Form CAT

San Bernardino County Unified
San Bernardino County

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Principles of Real Estate	Silk Screening	CFC School Readiness	Smaller Learning Environment AVHS	Smaller Learning Environment CHS	ROP Lottery	Intro to Info Technology
1. a. Prior Year Carryover							
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	59,388.00	59,388.00	1,134,405.00	114,182.00	101,261.96	188,216.00	67,676.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	59,388.00	59,388.00	1,134,405.00	114,182.00	101,261.96	188,216.00	67,676.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	59,388.00	59,388.00	1,134,405.00	114,182.00	101,261.96	188,216.00	67,676.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	19,319.00	17,673.00	1,051,119.00	9,754.53	16,427.81		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	19,319.00	17,673.00	1,051,119.00	9,754.53	16,427.81	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	59,388.00	59,388.00	1,113,645.00	74,179.58	101,261.96	141,704.66	67,676.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	59,388.00	59,388.00	1,113,645.00	74,179.58	101,261.96	141,704.66	67,676.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(40,069.00)	(41,715.00)	(62,526.00)	(64,425.05)	(84,834.15)	(141,704.66)	(67,676.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	40,069.00	41,715.00	62,526.00	64,425.05	84,834.15	141,704.66	67,676.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	20,760.00	40,002.42	0.00	46,511.34	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	59,388.00	59,388.00	1,113,645.00	74,179.58	101,261.96	141,704.66	67,676.00

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Product Prepare	Medical Asst Back Office	Office Occupation	Computer Drafting	Graphic Arts	ROP Construction	ROP Nurses Assistant
	9650	9650	9650	9650	9650	9650	9650
	8677	8677	8677	8677	8677	8677	8677
	388	389	390	392	393	394	397
AWARD							
1. a. Prior Year Carryover							
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover							
(sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	24,472.00	53,284.00	250,544.00	59,752.00	59,724.00	73,344.00	21,588.00
b. Other Adjustments							
c. Adj Curr Yr Award	24,472.00	53,284.00	250,544.00	59,752.00	59,724.00	73,344.00	21,588.00
(sum lines 2a & 2b)							
3. Required Matching Funds/Other							
4. Total Available Award	24,472.00	53,284.00	250,544.00	59,752.00	59,724.00	73,344.00	21,588.00
(sum lines 1c, 2c, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	11,127.00	25,239.00	86,112.00	21,026.00	19,298.00	0.00	11,786.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	11,127.00	25,239.00	86,112.00	21,026.00	19,298.00	0.00	11,786.00
EXPENDITURES							
9. Donor-Authorized Expenditures	24,472.00	53,284.00	250,544.00	59,752.00	59,724.00	73,344.00	21,588.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	24,472.00	53,284.00	250,544.00	59,752.00	59,724.00	73,344.00	21,588.00
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)	(13,345.00)	(28,045.00)	(164,432.00)	(38,726.00)	(40,426.00)	(73,344.00)	(9,802.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	13,345.00	28,045.00	164,432.00	38,726.00	40,426.00	73,344.00	9,802.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	24,472.00	53,284.00	250,544.00	59,752.00	59,724.00	73,344.00	21,588.00

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICAL SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	Medical Terminology	Welding	TOTAL
RESOURCE CODE	9650	9650	
REVENUE OBJECT	8677	8677	
LOCAL DESCRIPTION (if any)	398	399	
AWARD			
1. a. Prior Year Carryover			1,943,674.64
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj Prior Year Carryover			
(sum lines 1a & 1b)	0.00	0.00	1,943,674.64
2. a. Current Year Award	23,436.00	8,652.00	2,517,408.96
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	23,436.00	8,652.00	2,517,408.96
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1c, 2c, & 3)	23,436.00	8,652.00	4,461,083.60
REVENUES			
5. Revenue Deferred from Prior Year			111,764.64
6. Cash Received in Current Year	6,094.00	3,129.00	1,567,019.45
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	6,094.00	3,129.00	1,678,784.09
EXPENDITURES			
9. Donor-Authorized Expenditures	23,436.00	8,652.00	2,644,226.16
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	23,436.00	8,652.00	2,644,226.16
12. Amounts Included in Line 6 above for Prior Year Adjustments			(1,822.15)
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(17,342.00)	(5,523.00)	(967,264.22)
a. Deferred Revenue			50,474.64
b. Accounts Payable			0.00
c. Accounts Receivable	17,342.00	5,523.00	1,017,838.96
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	1,816,857.44
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)	23,436.00	8,652.00	2,646,148.31

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	ARRA SFSF	Public Safety Academy SFSF	Medi Cal Billing Option	TOTAL
FEDERAL CATALOG NUMBER				
RESOURCE CODE				
REVENUE OBJECT				
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	22,243,169.00	0.00	219,734.27	22,462,903.27
2. a. Current Year Award	3,246,581.00	73,251.00	301,940.97	3,621,772.97
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,246,581.00	73,251.00	301,940.97	3,621,772.97
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	25,489,750.00	73,251.00	521,675.24	26,084,676.24
REVENUES				
5. Cash Received in Current Year	0.00	73,251.00	301,940.97	375,191.97
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	3,246,581.00	0.00	0.00	3,246,581.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	3,246,581.00	0.00	0.00	3,246,581.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	3,246,581.00	73,251.00	301,940.97	3,621,772.97
EXPENDITURES				
10. Donor-Authorized Expenditures	16,609,481.09	55,598.00	311,169.33	16,976,248.42
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	16,609,481.09	55,598.00	311,169.33	16,976,248.42
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	8,880,268.91	17,653.00	210,505.91	9,108,427.82

STATE ***ARDS, ITURES - ALL FUNDS
REVENUES, AND EXPITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Class Size Reduction Grade 9	Community Day School	School Safety	CAHSEE Intensive Instruction	GATE	TIIG	Adult Education
RESOURCE CODE	101	102	108	110	112	124	126
REVENUE OBJECT	8590	8311	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	273-274	141	494	403	430	612	130
AWARD							
1. a. Prior Year Restricted Ending Balance	(110,834.54)		(370,228.00)		(7,920.00)		
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	(110,834.54)	0.00	(370,228.00)	0.00	(7,920.00)	0.00	0.00
2. a. Current Year Award	108,177.75	614,479.00	458,477.00	684,687.00	381,319.00	16,842,074.00	6,470,397.00
b. Other Adjustments	6,238.24	0.00	370,228.00		7,920.00		610,854.09
c. Adj Curr Yr Award (sum lines 2a & 2b)	114,415.99	614,479.00	828,705.00	684,687.00	389,239.00	16,842,074.00	7,081,251.09
3. Required Matching Funds/Other		(282,492.92)	(181,718.45)	(25,637.00)	(155,089.55)	(6,218,958.23)	(1,269,322.93)
4. Total Available Award (sum lines 1c, 2c, & 3)	3,581.45	331,986.08	276,758.55	659,050.00	226,229.45	10,623,115.77	5,811,928.16
REVENUES							
5. Cash Received in Current Year	114,415.99	385,426.00	152,801.00	684,687.00	275,445.00	14,870,050.00	5,275,592.00
6. Amounts Included in Line 5 for Prior Year Adjustments			370,228.00		7,920.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	229,053.00	305,676.00	0.00	105,874.00	1,972,024.00	1,805,659.09
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	229,053.00	305,676.00	0.00	105,874.00	1,972,024.00	1,805,659.09
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	114,415.99	614,479.00	458,477.00	684,687.00	381,319.00	16,842,074.00	7,081,251.09
EXPENDITURES							
10. Donor-Authorized Expenditures	3,581.45	331,986.08	276,758.55	500,069.63	226,229.45	10,482,115.77	5,811,928.16
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	3,581.45	331,986.08	276,758.55	500,069.63	226,229.45	10,482,115.77	5,811,928.16
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	158,980.37	0.00	141,000.00	0.00

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

STATE PROGRAM NAME	Deferred Maintenance	Williams Case	Lottery	Class Size Reduction	Community Day School	ELAP	Inst Materials Lottery
RESOURCE CODE	127	128	1100	1300	2430	6286	6300
REVENUE OBJECT	8590	8590	8560	8434	8091	8590	
LOCAL DESCRIPTION (if any)	707	242			141	778-496	
AWARD							
1. a. Prior Year Restricted Ending Balance		930,551.00	53,868.13	(1,132,047.00)		131,996.53	60,130.25
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	930,551.00	53,868.13	(1,132,047.00)	0.00	131,996.53	60,130.25
2. a. Current Year Award	2,009,435.00	0.00	6,019,714.70	15,815,016.00	185,885.27	650,948.00	786,359.13
b. Other Adjustments	10,330,156.95			1,132,047.00		704,990.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	12,339,591.95	0.00	6,019,714.70	16,947,063.00	185,885.27	1,355,938.00	786,359.13
3. Required Matching Funds/Other	(11,004,047.58)						
4. Total Available Award (sum lines 1c, 2c, & 3)	1,335,544.37	930,551.00	6,073,582.83	15,815,016.00	185,885.27	1,487,934.53	846,489.38
REVENUES							
5. Cash Received in Current Year	1,335,544.37	0.00	3,552,774.08	15,815,016.00	185,885.27	1,355,938.00	10.00
6. Amounts Included in Line 5 for Prior Year Adjustments				1,132,047.00		0.00	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	11,004,047.58	0.00	2,466,940.62	0.00	0.00	0.00	786,349.13
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	11,004,047.58	0.00	2,466,940.62	0.00	0.00	0.00	786,349.13
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	12,339,591.95	0.00	6,019,714.70	15,815,016.00	185,885.27	1,355,938.00	786,359.13
EXPENDITURES							
10. Donor-Authorized Expenditures	1,335,544.37	322,626.38	6,073,582.83	15,815,016.00	185,885.27	691,706.23	846,489.38
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,335,544.37	322,626.38	6,073,582.83	15,815,016.00	185,885.27	691,706.23	846,489.38
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	607,924.62	0.00	0.00	0.00	796,228.30	0.00

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICAL SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Special Education	Special Ed Mental Health	Sp. Ed - Infant	Economic Impact Aid	Home to School Transportation	Sp Ed Transportation	SBCP
RESOURCE CODE	6500	6500	6510	7090	7230	7240	7250
REVENUE OBJECT	8590	8590	8311	8311	8311	8311	8990
LOCAL DESCRIPTION (if any)	802	807	878-803	420-423	81	898-804	419
AWARD							
1. a. Prior Year Restricted Ending Balance	0.26	0.00	233,370.57	464,161.73		0.00	5,459,555.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.26	0.00	233,370.57	464,161.73	0.00	0.00	5,459,555.00
2. a. Current Year Award	34,013,488.07	383,890.00	470,528.00	1,129,946.00	723,983.00	2,837,051.00	9,515,861.00
b. Other Adjustments	4,343,817.69	102,130.00	67,737.00		0.00	4,047,544.09	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	38,357,285.76	486,020.00	538,265.00	1,129,946.00	723,983.00	6,884,595.09	9,515,861.00
3. Required Matching Funds/Other	0.00				6,699,935.04		
4. Total Available Award (sum lines 1c, 2c, & 3)	38,357,286.02	486,020.00	771,635.57	1,594,107.73	7,423,918.04	6,884,595.09	14,975,416.00
REVENUES							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments	33,210,562.76	369,004.00	434,738.00	1,129,946.00	723,983.00	6,884,595.09	9,515,861.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	5,146,723.00	102,130.00					
b. Noncurrent Accounts Receivable		24,886.00	103,527.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	5,146,723.00	24,886.00	103,527.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	38,357,285.76	383,890.00	538,265.00	1,129,946.00	7,423,918.04	10,932,139.18	9,515,861.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	38,357,286.00	241,032.19	427,463.94	1,157,772.42	7,423,918.04	6,884,595.09	10,971,630.54
12. Total Expenditures (line 10 plus line 11)	38,357,286.00	241,032.19	427,463.94	1,157,772.42	7,423,918.04	6,884,595.09	10,971,630.54
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.02	244,987.81	344,171.63	436,335.31	0.00	0.00	4,003,785.46

STATE AWARD
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCESSan Bernardino County Unified
San Bernardino County

STATE PROGRAM NAME	QEIA	RR&M	TOTAL
RESOURCE CODE	7400	8150	
REVENUE OBJECT	8590	8980	
LOCAL DESCRIPTION (if any)	436	76	
AWARD			
1. a. Prior Year Restricted Ending Balance	6,674,560.72		12,387,164.65
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	6,674,560.72	0.00	12,387,164.65
2. a. Current Year Award	14,525,971.00	4,809,824.00	119,437,490.92
b. Other Adjustments			21,723,663.06
c. Adj Curr Yr Award (sum lines 2a & 2b)	14,525,971.00	4,809,824.00	141,161,153.98
3. Required Matching Funds/Other			(12,437,331.62)
4. Total Available Award (sum lines 1c, 2c, & 3)	21,200,531.72	4,809,824.00	141,110,987.01
REVENUES			
5. Cash Received in Current Year	14,525,971.00	4,809,824.00	115,598,069.56
6. Amounts Included in Line 5 for Prior Year Adjustments			1,612,325.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	23,950,759.42
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	23,950,759.42
8. Contributed Matching Funds			10,747,479.13
9. Total Available (sum lines 5, 7c, & 8)	14,525,971.00	4,809,824.00	150,296,308.11
EXPENDITURES			
10. Donor-Authorized Expenditures	10,618,331.16	4,809,824.00	123,795,372.93
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	10,618,331.16	4,809,824.00	123,795,372.93
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	10,582,200.56	0.00	17,315,614.08

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

LOCAL PROGRAM NAME	RDA Highland	RDA 40th Street	Supts Scholarship Fund	RDA Central City North	RDA Central City West	RDA SW Industrial Park	RDA Northwest
RESOURCE CODE	9010	9010	9013	9014	9015	9016	9017
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	120	121	225	21	22	23	24
AWARD							
1. a. Prior Year Restricted Ending Balance	38,227.68	2,068,643.01	1,000.00	7,293.15	701.33	74,285.32	104,675.21
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	38,227.68	2,068,643.01	1,000.00	7,293.15	701.33	74,285.32	104,675.21
2. a. Current Year Award		1,294,695.00		2,540.84		2,223.19	2,063.50
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,294,695.00	0.00	2,540.84	0.00	2,223.19	2,063.50
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	38,227.68	3,363,338.01	1,000.00	9,833.99	701.33	76,508.51	106,738.71
REVENUES							
5. Cash Received in Current Year		810,439.86		2,540.84		2,223.19	2,063.50
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	484,255.14	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	484,255.14	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,294,695.00	0.00	2,540.84	0.00	2,223.19	2,063.50
EXPENDITURES							
10. Donor-Authorized Expenditures	25,917.29	2,043,196.75		6,914.00	0.00	53,790.99	75,045.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	25,917.29	2,043,196.75	0.00	6,914.00	0.00	53,790.99	75,045.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	12,310.39	1,320,141.26	1,000.00	2,919.99	701.33	22,717.52	31,693.71

LOCAL PROGRAM NAME	RDA Tri City	RDA S. Valley	RDA Uptown	RDA MI Vernon II	RDA State College	SANBAG	RDA 40th Street
RESOURCE CODE	9018	9019	9020	9021	9023	9024	9026
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	25	26	27	28	20	218	122
AWARD							
1. a. Prior Year Restricted Ending Balance	127,748.51	20,169.94	38,154.02	66,068.00	204,760.58	9,600.00	93,802.66
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	127,748.51	20,169.94	38,154.02	66,068.00	204,760.58	9,600.00	93,802.66
2. a. Current Year Award		1,724.60	136.65		5,581.83		246.45
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,724.60	136.65	0.00	5,581.83	0.00	246.45
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	127,748.51	21,894.54	38,290.67	66,068.00	210,342.41	9,600.00	94,049.11
REVENUES							
5. Cash Received in Current Year		1,724.60	136.65		5,581.83		246.45
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	1,724.60	136.65	0.00	5,581.83	0.00	246.45
EXPENDITURES							
10. Donor-Authorized Expenditures	89,816.41	15,393.45	36,256.06	46,450.56	147,885.86		66,123.30
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	89,816.41	15,393.45	36,256.06	46,450.56	147,885.86	0.00	66,123.30
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	37,932.10	6,501.09	2,034.61	19,617.44	62,456.55	9,600.00	27,925.81

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

San Bernardino County Unified
San Bernardino County

LOCAL PROGRAM NAME	CASA	San Manuel Tribal Administration	Governors Challenge	Project Inspire	Ralphs/Food for Less	IVDA	Emmanuel United Methodist Church
RESOURCE CODE	9027	9025	9030	9031	9032	9033	9037
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	293	219	148	116	128	123	186
AWARD							
1. a. Prior Year Restricted Ending Balance	259.00	31,289.00	5,000.00	1,000.00	1,718.00	3,615,156.78	
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	259.00	31,289.00	5,000.00	1,000.00	1,718.00	3,615,156.78	0.00
2. a. Current Year Award			0.00	1,500.00		1,600,000.00	600.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	1,500.00	0.00	1,600,000.00	600.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	259.00	31,289.00	5,000.00	2,500.00	1,718.00	5,215,156.78	600.00
REVENUES							
5. Cash Received in Current Year			0.00	1,500.00			0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	1,600,000.00	600.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	1,600,000.00	600.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	1,500.00	0.00	1,600,000.00	600.00
EXPENDITURES							
10. Donor-Authorized Expenditures	(366.00)	22,672.00	4,717.00			5,115,156.78	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	(366.00)	22,672.00	4,717.00	0.00	0.00	5,115,156.78	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	625.00	8,617.00	283.00	2,500.00	1,718.00	100,000.00	600.00

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ROP Lottery Pass through	ROP Bakery	ROP Floral Design	ROP Child Care	ROP Food Services	TOTAL
	9640	9650	9650	9650	9650	
	8677					
	379	338	359	380	700-381	
AWARD						
1. a. Prior Year Restricted Ending Balance		1,983.39	3,693.53	13,387.50	4,180.48	6,532,797.09
b. Restr Bal Transfers (Obj 8997)						0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	1,983.39	3,693.53	13,387.50	4,180.48	6,532,797.09
2. a. Current Year Award	141,704.66	118,076.00		432,252.00		3,603,344.72
b. Other Adjustments		0.00	5,280.36	0.00	7,825.10	13,105.46
c. Adj Curr Yr Award (sum lines 2a & 2b)	141,704.66	118,076.00	5,280.36	432,252.00	7,825.10	3,616,450.18
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	141,704.66	120,059.39	8,973.89	445,639.50	12,005.58	10,149,247.27
REVENUES						
5. Cash Received in Current Year						
6. Amounts Included in Line 5 for Prior Year Adjustments		24,889.00	5,280.36	166,767.00	7,825.10	1,031,218.38
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	141,704.66	93,187.00	0.00	265,485.00	0.00	2,585,231.80
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	141,704.66	93,187.00	0.00	265,485.00	0.00	2,585,231.80
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	141,704.66	118,076.00	5,280.36	432,252.00	7,825.10	3,616,450.18
EXPENDITURES						
10. Donor-Authorized Expenditures	141,704.66	116,724.00	7,725.24	407,313.00	0.00	8,422,436.35
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	141,704.66	116,724.00	7,725.24	407,313.00	0.00	8,422,436.35
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	3,335.39	1,248.65	38,326.50	12,005.58	1,726,810.92

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.
100 - Certificated Salaries	247,128,862.54	301	1,014,454.08	303	246,114,408.46	305	3,183,535.74		307	242,930,872.72	309
2000 - Classified Salaries	71,529,823.32	311	738,483.36	313	70,791,339.96	315	5,851,309.69		317	64,940,030.27	319
3000 - Employee Benefits (Excluding 3800)	85,187,496.45	321	484,822.03	323	84,702,674.42	325	837,067.94		327	83,865,606.48	329
4000 - Books, Supplies Equip Replace (6500)	20,527,187.48	331	119,049.80	333	20,408,137.68	335	2,544,593.09		337	17,863,544.59	339
5000 - Services, ... & 7300 - Indirect Costs	68,422,079.01	341	513,795.95	343	67,908,283.06	345	25,109,362.01		347	42,798,921.05	349
TOTAL					489,924,843.58	365	TOTAL			452,398,975.11	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011			1100	375
2. Salaries of Instructional Aides Per EC 41011			2100	380
3. STRS			3101 & 3102	382
4. PERS			3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative			3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Nursery Plans)			3401 & 3402	385
7. Employment Insurance			3501 & 3502	390
8. Workers' Compensation Insurance			3601 & 3602	392
9. OPEB, Active Employees (EC 41372)			3751 & 3752	393
10. Other Benefits (EC 22310)			3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)				395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2				
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)				396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*				396
14. TOTAL SALARIES AND BENEFITS				397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372				56.50%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt enter 'X')				

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		55.00%
2. Percentage spent by this district (Part II, Line 15)		56.50%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		452,398,975.11
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00

Unaudited Actuals
2009-10 Unaudited Actuals
Schedule of Long-Term Liabilities

San Bernardino City Unified
San Bernardino County

	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	173,010,788.00	1,285,006.00	174,295,794.00		3,715,962.00	170,579,832.00	
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	16,190,888.00	4,506,090.00	20,696,978.00	27,439,164.00	16,513,606.00	31,622,536.00	
Net OPEB Obligation	2,508,035.00	1,164,717.00	3,672,752.00	3,550,054.00	1,650,575.00	5,672,231.00	
Compensated Absences Payable	1,596,949.00	74,045.00	1,670,994.00		148,107.00	1,522,887.00	
Governmental activities long-term liabilities	193,306,660.00	7,029,858.00	200,336,518.00	30,989,218.00	22,028,250.00	209,297,486.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2008-09 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2008-09 Actual			2009-10 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	272,925,573.52		272,925,573.52			265,775,021.75
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	51,716.26		51,716.26			50,051.14
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2008-09			Adjustments to 2009-10		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2009-10 data should tie to Principal Apportionment Attendance Software reports)	2009-10 P2 Report			2010-11 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	48,440.08		48,440.08	48,000.66		48,000.66
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	1,611.06		1,611.06	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)			50,051.14			48,000.66
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)						
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School Divide Line B7 by 525 (Round to 2 decimal places)		0.00				0.00
TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		50,051.14				48,000.66
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2009-10 Actual			2010-11 Budget		
1. Homeowners' Exemption (Object 8021)	308,698.51		308,698.51	306,248.00		306,248.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/in-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	8,973,488.63		8,973,488.63	23,362,922.00		23,362,922.00
5. Unsecured Roll Taxes (Object 8042)	1,258,809.85		1,258,809.85	1,026,079.00		1,026,079.00
6. Prior Years' Taxes (Object 8043)	531,544.13		531,544.13	0.00		0.00
7. Supplemental Taxes (Object 8044)	393,802.56		393,802.56	254,803.00		254,803.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(7,108,689.64)		(7,108,689.64)	(8,367,941.00)		(8,367,941.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	103,682.00		103,682.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8062)	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)	14,493,229.75		14,493,229.75	163,167.36		163,167.36
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(619,029.36)		(619,029.36)	(945,154.00)		(945,154.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	18,335,536.43	0.00	18,335,536.43	15,802,124.36	0.00	15,802,124.36
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)	18,335,536.43	0.00	18,335,536.43	15,802,124.36	0.00	15,802,124.36

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
JUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			815,225.89			621,188.54
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates			815,225.89			621,188.54
23. TOTAL EXCLUSIONS (Lines C19 through C22)						
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	227,592,914.00		227,592,914.00	228,107,426.17		228,107,426.17
25. Revenue Limit State Aid - Prior Years (Object 8018)	(38,463.19)		(38,463.19)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		3,116,496.32	3,116,496.32			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)**			0.00			0.00
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)	16,947,063.00		16,947,063.00	13,780,839.00		13,780,839.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	244,501,513.81	3,116,496.32	247,618,010.13	241,888,265.17	0.00	241,888,265.17
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	78,132.00		78,132.00	92,912.00		92,912.00
38. TOTAL STATE AID (Lines C36 plus C37)	244,579,645.81	3,116,496.32	247,696,142.13	241,981,177.17	0.00	241,981,177.17
FOR INTEREST CALCULATION						
Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	472,290,258.19		472,290,258.19	434,516,177.52		434,516,177.52
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	609,753.23		609,753.23	1,506,301.00		1,506,301.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			272,925,573.52			265,775,021.75
2. Inflation Adjustment			1.0062			0.9746
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]); (Round to four decimal places)			0.9678			0.9590
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			265,775,021.75			248,404,338.41
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			18,335,536.43			15,802,124.36
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)			6,006,136.80			5,760,079.20
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			247,696,142.13			233,223,402.59
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			247,696,142.13			233,223,402.59
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])			343,905.83			866,279.09
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			18,679,442.26			16,668,403.45
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)			247,696,142.13			232,357,123.50
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			18,679,442.26			
b. State Subventions (Line D8)			247,696,142.13			
c. Less: Excluded Appropriations (Line C23)			815,225.89			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			265,560,358.50			

* Please provide below an explanation for each entry in the adjustments column.
 ** Impacted by the flexibility provisions of SBX 3 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.

Contact Phone Number

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) 13,135,030.25
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) 390,989,990.87

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) 3.36%

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)	10,555,270.12
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,594,102.68
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	555,559.26
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)	1,608,582.01
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)	4,213.18
7. Adjustment for Employment Separation Costs	0.00
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	17,317,727.25
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	(1,048,010.95)
9. Carry-Forward Adjustment (Part IV, Line F)	16,269,716.30
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	284,134,560.13
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	68,541,153.27
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	32,857,882.10
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	162,109.22
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,395,840.81
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.04
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	2,330,762.79
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)	3,372,877.56
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)	46,265,882.45
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)	121,178.95
13. Adjustment for Employment Separation Costs	0.00
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	880,565.03
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,390,257.22
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	22,821,566.76
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	470,274,636.33
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

3.68%

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/lc/)
(Line A10 divided by Line B18)

3.46%

F - IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>17,317,727.25</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(2,168,076.75)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.89%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.89%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.15%) times Part III, Line B18); zero if positive	<u>(3,144,032.85)</u>
Preliminary carry-forward adjustment (Line C1 or C2)	<u>(3,144,032.85)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.01%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,572,016.43) is applied to the current year calculation and the remainder (\$-1,572,016.42) is deferred to one or more future years:	<u>3.35%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,048,010.95) is applied to the current year calculation and the remainder (\$-2,096,021.90) is deferred to one or more future years:	<u>3.46%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(1,048,010.95)</u>

Approved indirect cost rate: 3.89%
Highest rate used in any program: 6.15%

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	22,236,139.28	864,985.00	3.89%
01	3011	5,578,415.69	217,000.00	3.89%
01	3030	291,617.00	10,207.00	3.50%
01	3180	6,663,226.59	259,198.00	3.89%
01	3185	1,871,910.19	72,817.00	3.89%
01	3200	15,989,964.09	619,517.00	3.87%
01	3310	9,474,253.00	368,549.00	3.89%
01	3313	1,155,351.37	71,106.00	6.15%
01	3315	159,772.00	6,215.00	3.89%
01	3319	134,339.14	5,226.00	3.89%
01	3320	258,067.00	10,039.00	3.89%
01	3324	121,944.51	4,744.00	3.89%
01	3345	963.00	37.00	3.84%
01	3385	57,462.00	2,235.00	3.89%
01	3410	272,942.15	10,617.00	3.89%
01	3550	482,001.99	18,749.00	3.89%
01	3710	360,074.88	7,202.00	2.00%
01	4035	4,752,329.49	184,865.00	3.89%
01	4045	267,260.00	10,396.00	3.89%
01	4110	3,462.00	135.00	3.90%
01	4124	1,663,191.84	64,333.43	3.87%
01	4203	1,339,578.16	26,792.00	2.00%
01	4510	108,367.00	4,215.00	3.89%
01	4810	20,578.54	801.00	3.89%
01	5630	62,288.00	2,323.00	3.73%
01	5635	19,491.09	758.00	3.89%
01	5640	298,781.33	11,623.00	3.89%
01	5810	666,766.97	25,938.00	3.89%
01	6010	2,021,789.28	78,647.60	3.89%
01	6286	665,652.51	25,887.00	3.89%
01	6385	11,648.47	453.00	3.89%
01	6386	32,530.85	1,265.00	3.89%
01	6500	35,780,487.13	1,351,767.00	3.78%
01	6510	411,457.94	16,006.00	3.89%
01	6515	1,534.00	60.00	3.91%
01	6520	334,288.96	12,837.00	3.84%
01	6530	10,329.00	402.00	3.89%
01	6535	19,253.00	748.00	3.89%
01	7090	1,124,051.42	33,721.00	3.00%
01	7220	198,584.06	7,725.00	3.89%
01	7240	165,161.36	6,425.00	3.89%
01	7250	10,363,008.07	403,121.00	3.89%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	7400	9,973,247.73	387,771.00	3.89%
01	8150	4,538,574.80	177,004.00	3.90%
01	9010	8,212,732.93	248,862.00	3.03%
11	9010	334,480.94	13,011.31	3.89%
12	5035	45,855.71	1,099.00	2.40%
12	6050	254,767.78	9,855.95	3.87%
12	6055	3,857,520.38	162,969.81	4.22%
12	6060	3,145,884.78	124,862.33	3.97%
61	5310	22,178,738.00	887,758.95	4.00%

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

36 67876 0000000
Form L

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	618,921.98		164,773.59	783,695.57
2. State Lottery Revenue	8560	6,019,714.70		786,359.13	6,806,073.83
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		6,638,636.68	0.00	951,132.72	7,589,769.40
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	451,778.16			451,778.16
2. Classified Salaries	2000-2999	5,010,289.15			5,010,289.15
3. Employee Benefits	3000-3999	139,691.23			139,691.23
4. Books and Supplies	4000-4999	241,767.45		846,489.38	1,088,256.83
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	222,393.40			222,393.40
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				
b. Capital Outlay	6000-6999	7,663.44			7,663.44
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		6,073,582.83	0.00	846,489.38	6,920,072.21
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	565,053.85	0.00	104,643.34	669,697.19
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 8380.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2009-10 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	497,606,323.91
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	89,841,024.10
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	1,550,609.87
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,611,230.35
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	1,545,139.21
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	993,532.28
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				7,700,511.71
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)				400,064,788.10
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				400,064,788.10

		2009-10 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		49,737.81
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)		49,737.81
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		49,737.81
F. Expenditures per ADA (Line I.G divided by Line II.E)		\$8,043.47
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.)	444,935,196.08	8,664.72
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)	444,935,196.08	8,664.72
B. Required effort (Line A.2 times 90%)	400,441,676.47	7,798.25
C. Current year expenditures (Line I.G and Line II.F)	400,064,788.10	8,043.47
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	376,888.37	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2011-12 may be reduced by the lower of the two percentages)	0.09%	0.00%

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

SFSF Expenditures (Resource 3200)	Funds 01, 09, and 62			2009-10 Expenditures
	Goals	Functions	Objects	
A. SFSF Expenditures available to apply to deficiency:				
1. All Resource 3200 Expenditures	All	All	1000-7999	16,609,481.09
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	68,297.55
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)				68,297.55
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total SFSF expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				16,541,183.54

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)	376,888.37	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)	400,064,788.10	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,043.47
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	376,888.37	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2011-12 may be reduced by the lower of the two percentages)	0.09%	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

	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)		
A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)	14,486,923.59	4,603,681.55	43,773,067.21	21,955,149.81	47,559,608.77	125,392.13	10,822,159.26	
B. Enter Allocation Factor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001	Pre-Kindergarten							
1110	2,271.91	2,271.91	2,271.91	2,271.91	2,306.21	41.00	11,065.00	
3100	61.39	61.39	61.39	61.39	46.30			
3200	Continuation Schools							
3300	4.00	4.00	4.00	4.00	6.62			
3400	11.67	11.67	11.67	11.67	10.52			
3550	3.00	3.00	3.00	3.00	4.40			
3700	Specialized Secondary Programs							
3800	Vocational Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Vocational Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	381.45	381.45	381.45	381.45	379.37		936.00	
6000	ROC/P							
Other Goals Description								
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	0.10	0.10	0.10	0.10	2.68			
8500	24.50	24.50	24.50	24.50	0.03			
Other Funds Description								
--								
--	66.91	66.91	66.91	66.91	60.39			
--								
C. Total Allocation Factors								
	2,824.93	2,824.93	2,824.93	2,824.93	2,819.20	41.00	12,001.00	

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	2,52,364,872.62	117,224,156.88	369,589,029.50	15,658,832.88		385,247,862.38
3100	Alternative Schools	5,276,020.91	2,624,339.12	7,900,360.03	334,724.27		8,235,084.30
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	636,776.53	231,780.55	868,557.08	36,799.23		905,356.31
3400	Opportunity Schools	1,280,228.90	527,868.42	1,808,097.32	76,605.88		1,884,703.20
3550	Community Day Schools	582,396.47	164,303.92	746,700.39	31,636.37		778,336.76
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	524,128.96	0.00	524,128.96	22,206.42		546,335.38
4110	Regular Education, Adult	6,169,328.90	0.00	6,169,328.90	261,383.54		6,430,712.44
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	59,596,533.81	18,697,201.88	78,293,735.69	3,317,166.98		81,610,902.67
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	1,548,929.63	45,211.32	1,594,140.95	67,540.93		1,661,681.88
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	283,792.65	48,213.86	332,006.51	14,066.53		346,073.04
8500	Child Care and Development Services	1,386,600.67	736,129.87	2,122,730.54	89,936.34		2,212,666.88
Other Costs							
----	Food Services					(34.18)	(34.18)
----	Enterprise					0.04	0.04
----	Facilities Acquisition & Construction					4,395,658.25	4,395,658.25
----	Other Outgo					77,154.41	77,154.41
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)				1,445,611.01		4,473,387.51
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)				(1,199,557.35)		(1,199,557.35)
----	Total General Fund Expenditures	329,649,610.05	143,326,982.32	472,976,592.37	20,156,953.03	4,472,778.52	497,606,323.92

Unaudited Actuals
2010
General Fund
Program Cost Report
Schedule of Direct Charged Costs (DCC)

7876 0000000
Form PCR

San Bernardino Unified
San Bernardino County

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	251,667,777.35	71,192.09	0.00	0.00	463,611.25	0.00	162,109.22			(17.29)	0.00	252,364,872.62
3100	Alternative Schools	4,601,635.49	245,542.13	117,986.90	1,183.98	308,845.37	0.00	0.00			827.04	0.00	5,276,020.91
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	238,310.52	137,329.92	0.00	0.00	260,657.05	0.00	0.00			479.03	0.00	636,776.53
3400	Opportunity Schools	1,258,354.56	3,751.34	0.00	0.00	18,123.00	0.00	0.00			0.00	0.00	1,280,228.90
3550	Community Day Schools	470,616.56	362.99	0.00	0.00	111,416.92	0.00	0.00			0.00	0.00	582,396.47
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	524,128.96	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	524,128.96
4110	Regular Education, Adult	3,752,329.80	0.00	0.00	1,624,393.58	264,811.72	0.00	0.00			527,742.80	0.00	6,169,128.90
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
4629	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	36,585,348.16	7,156,030.24	0.00	510,926.57	8,429,647.04	6,878,170.09	0.00			27,411.71	0.00	59,596,533.81
6000	ROCT	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	1,438,479.32	28,285.71	0.00	0.00	61,914.60	0.00	0.00	0.00	0.00	250.00	0.00	1,548,929.63
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	28,017.76	0.00		255,774.89	0.00	0.00	0.00	283,792.65
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	27,097.74	0.00		1,149,727.91	0.00	9,775.02	0.00	1,286,600.67
Total Direct Charged Costs		300,556,911.72	7,642,694.43	117,986.90	2,145,504.13	9,974,302.45	6,878,170.09	162,109.22	1,605,502.80	0.00	566,468.11	0.00	329,649,610.05

* Functions 7100-7199 for goals 8100 and 8500

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

36 67876 0000000
Form PCR

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	68,215,142.38	39,030,913.32	9,978,101.18	117,224,156.88
3100	Alternative Schools	1,843,262.97	781,076.15	0.00	2,624,339.12
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	120,101.84	111,678.71	0.00	231,780.55
3400	Opportunity Schools	350,397.12	177,471.30	0.00	527,868.42
3550	Community Day Schools	90,076.38	74,227.54	0.00	164,303.92
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	11,453,211.63	6,399,932.17	844,058.08	18,697,201.88
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	45,211.32	0.00	45,211.32
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	3,002.54	45,211.32	0.00	48,213.86
8500	Child Care and Development Svcs.	735,623.77	506.10	0.00	736,129.87
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	2,009,003.52	1,018,772.98	0.00	3,027,776.50
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		84,819,822.15	47,685,000.91	10,822,159.26	143,326,982.32

A. Central Administration Costs in General Fund		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,886,322.05
2	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	13,928,147.68
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	4,542,040.64
5	Total Central Administration Costs in General Fund	21,356,510.37
B. Direct Charged and Allocated Costs in General Fund		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	329,649,610.05
2	Total Allocated Costs (from Form PCR, Column 2, Total)	143,326,982.32
3	Total Direct Charged and Allocated Costs in General Fund	472,976,592.37
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	880,565.03
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	7,390,257.22
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	22,821,566.76
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	31,092,389.01
D. Total Direct Charged and Allocated Costs (B3 + C5)		504,068,981.38
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.24%

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

36 67876 0000000
Form PCR

San Bernardino City Unified
San Bernardino County

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)	(34.18)				(34.18)
Enterprise (Objects 1000-5999, 6400, and 6500)		0.04			0.04
Facilities Acquisition & Construction (Objects 1000-6500)			4,395,658.25		4,395,658.25
Other Outgo (Objects 1000-7999)				77,154.41	77,154.41
Total Other Costs	(34.18)	0.04	4,395,658.25	77,154.41	4,472,778.52

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	6,125.81	6,387.81
2. Inflation Increase	0041	262.00	(24.91)
3. All Other Adjustments	0042, 0525		0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,387.81	6,362.90
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,387.81	6,362.90
b. Revenue Limit ADA	0033	48,979.55	48,446.57
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	312,872,059.29	308,260,680.25
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	3,340,393.00	3,303,585.00
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	1,045,144.00	1,021,603.00
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	317,257,596.29	312,585,868.25
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.81645	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	259,024,964.49	255,210,732.13
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,136,839.00	2,144,298.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	1,793,407.00	1,119,764.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	446,861.00	389,884.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(209,707.00)	1,414,418.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	258,815,257.49	256,625,150.13

Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	18,954,525.00	16,584,111.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		163,167.36
28. Less: Charter Schools In-lieu Taxes	0595	619,029.00	945,154.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	18,335,496.00	15,802,124.36
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	240,479,761.49	240,823,025.77
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	78,132.00	92,912.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---	(12,808,715.00)	(12,622,687.60)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(12,886,847.00)	(12,715,599.60)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	227,592,914.49	228,107,426.17
43. Less: Revenue Limit State Apportionment Receipts	---	178,148,194.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	49,444,720.49	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	688,303.00	687,646.00
46. California High School Exit Exam	9002	1,101,174.00	1,104,546.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	304,723.00	304,029.00
48. Apprenticeship Funding	0570	170,891.00	60,121.00
49. Community Day School Additional Funding	3103, 9007	352,082.00	351,333.00

Description	2009-10 Actual	2010-11 Budget	% Diff.
SELPA Name: San Bernardino City Unified (TA)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes, IDEA, and Excess ERAF			0.00%
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Federal IDEA, Part B, Local Assistance Grants			0.00%
4. Applicable Excess ERAF			0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Special Disabilities Adjustment Apportionment			0.00%
E. Subtotal (Sum of lines A.5, B, C, and D)	0.00	0.00	0.00%
F. Program Specialist/Regionalized Services Apportionment			0.00%
G. Low Incidence Materials and Equipment Apportionment			0.00%
H. Out of Home Care Apportionment			0.00%
I. NPS/LCI Extraordinary Cost Pool Apportionment			0.00%
J. Adjustment for NSS with Declining Enrollment			0.00%
K. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum of lines E through J)	0.00	0.00	0.00%
L. Mental Health Apportionment			0.00%
M. State Mandate Settlement (SB 982/CH 203, Statutes of 2001)			0.00%
N. Federal IDEA Local Assistance Grants - Preschool			0.00%
O. Federal IDEA - Section 619 Preschool			0.00%
P. Other Federal Discretionary Grants			0.00%
Q. Other Adjustments			0.00%
R. Total SELPA Revenues (Sum lines K through Q)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
San Bernardino City Unified (TA00)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.R)	0.00	0.00	0.00%
Preparer Name: _____ Title: _____ Phone: _____			

Current LEA: 36-67876-0000000 San Bernardino City Unified		
Selected SELPA: TA		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED (from Form SEA)
TA	San Bernardino City Unified	

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

FUND	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
1. FUND								
Expenditure Detail	0.00	(24,742.72)	0.00	(1,199,557.35)	11,586,391.88	0.00		
Other Sources/Uses Detail							3,460,521.41	458,140.81
Fund Reconciliation								
2. CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
3. ADULT EDUCATION FUND								
Expenditure Detail	10,618.40	0.00	13,011.31	0.00	0.00	0.00	4,148.53	32,440.28
Other Sources/Uses Detail								
Fund Reconciliation								
4. CHILD DEVELOPMENT FUND								
Expenditure Detail	132,021.27	0.00	298,787.09	0.00	0.00	0.00	40,152.98	252,024.24
Other Sources/Uses Detail								
Fund Reconciliation								
5. CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
6. DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			0.00	10,283,939.00	0.00	2,737.50
Other Sources/Uses Detail								
Fund Reconciliation								
7. PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
8. SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
9. SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
10. FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
11. SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
12. E-10 FUND								
Expenditure Detail	160,463.00	0.00			1,495,099.77	25,448.04	1,724,911.00	240,126.41
Other Sources/Uses Detail								
Fund Reconciliation								
13. CAPITAL FACILITIES FUND								
Expenditure Detail	175.00	0.00			48,253.33	0.00	1,141,436.87	1,582.00
Other Sources/Uses Detail								
Fund Reconciliation								
14. STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
15. COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	324,933.00	0.00			45,545.81	1,566,896.10	420,481.47	3,122,773.33
Other Sources/Uses Detail								
Fund Reconciliation								
16. SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			2,992.35	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
17. CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
18. BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
19. DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
20. TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
21. DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
22. FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
23. CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(609,366.35)	587,758.95	0.00	0.00	0.00	74,523.35	1,684,506.16
Other Sources/Uses Detail								
Fund Reconciliation								
24. CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								

Unaudited Actuals
2006-10 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

36 67676 000000
Form SIAA

		Direct Costs -	Interfund	Indirect Costs -	Interfund	Interfund	Interfund	Due From	Due To
		Transfers In	Transfers Out	Transfers In	Transfers Out	Transfers In	Transfers Out	Other Funds	Other Funds
		5750	5750	7350	7350	8900-8929	7600-7629	9310	9610
ESF	ENTERPRISE FUND								
5	Expenditure Detail	0.00	0.00				0.00		
	Other Sources/Uses Detail							0.00	0.00
	Fund Reconciliation								
6	WAREHOUSE REVOLVING FUND								
	Expenditure Detail	0.00	0.00				0.00		
	Other Sources/Uses Detail							0.00	0.00
	Fund Reconciliation								
7	SELF-INSURANCE FUND								
	Expenditure Detail	5,898.40	0.00			0.00	1,300,000.00		
	Other Sources/Uses Detail							413,860.43	1,484,705.31
	Fund Reconciliation								
1	RETIREE BENEFIT FUND								
	Expenditure Detail					0.00			
	Other Sources/Uses Detail							0.00	0.00
	Fund Reconciliation								
3	FOUNDATION PRIVATE-PURPOSE TRUST FUND								
	Expenditure Detail	0.00	0.00			0.00			
	Other Sources/Uses Detail							0.00	0.00
	Fund Reconciliation								
6	WARRANT/PASS-THROUGH FUND								
	Expenditure Detail								
	Other Sources/Uses Detail							0.00	0.00
	Fund Reconciliation								
15	STUDENT BODY FUND								
	Expenditure Detail								
	Other Sources/Uses Detail							0.00	0.00
	Fund Reconciliation								
TOTALS		634,109.07	(634,109.07)	1,199,557.35	(1,199,557.35)	13,178,283.14	13,178,283.14	7,279,136.04	7,279,136.04

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	126.0	127.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	11,065.0	936.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	0.0
C. ENTER total number of miles driven to/from school	021/022	1,713,262.8	1,614,605.7
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	3	3
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)	003/004	406,524.62	136,220.80
B. Books & Supplies (Objects 4200, 4300, and 4400)		19,079.35	0.00
C. 1. Subagreements for Services (Object 5100)		6,910,301.77	6,713,008.73
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils		0.00	0.00
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		2,680.38	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		5,813.68	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		33,981.95	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		29,434.10	28,940.56
7. Communications (Object 5900)		1,332.35	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)	096/095	14,393.37	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)		0.00	0.00
E. Direct Support Costs		0.00	0.00
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)		7,423,541.57	6,878,170.09
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)		0.00	0.00
G. Reconciliation Amounts (For CDE's use: LEAs, refer to instructions)		0.00	0.00
1. Additions		0.00	0.00
2. Deductions		0.00	0.00
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)		7,423,541.57	6,878,170.09
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 8669)		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.)		0.00	0.00
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	7,423,541.57	6,878,170.09
K. Indirect Costs (Approved indirect cost rate of 3.89% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)	100/101	19,405.13	6,424.78
L. Net Pupil Transportation Expense (Lines J and K)		7,442,946.70	6,884,594.87

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		7,442,946.70	6,884,594.87
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)		0.00	
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		112,929.00	41,768.00
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		0.00	
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	0.00
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B		0.00	
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		0.00	0.00
2. Less: ENTER unallowable costs amount included in deduction taken on Line B		0.00	
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)	110/111	112,929.00	41,768.00
G. Bus Operating Expense (Line A minus Line F)		7,330,017.70	6,842,826.87
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4.278	4.238
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	662.451	7,310.712
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	112,929.00	41,768.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases		0.00	0.00
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	7,442,946.70	6,884,594.87
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	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a	0.00	

Contact: Mohammad Z. Islam

Title: Chief Business and Financial Officer

Agency: San Bernardino City USD

Phone Number/Ext: (909) 381-1164

E-mail Address: mohammad.islam@sbcusd.k12.ca.us

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 (Preliminary from 2008-09 Unaudited Actual data)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT											
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											5,018
1000-1999	Certificated Salaries	3,447,793.88	722,878.96	0.00	320,707.92	290,278.66	5,861,636.36	17,515,963.46			28,159,259.24
2000-2999	Classified Salaries	774,617.31	0.00	0.00	58,064.17	18,290.20	2,690,409.70	4,857,457.35			8,398,838.73
3000-3999	Employee Benefits	1,061,026.38	168,565.55	0.00	87,089.76	77,993.14	2,485,380.48	5,889,814.46			9,769,969.77
4000-4999	Books and Supplies	267,666.60	0.00	0.00	11,274.26	70,952.82	504,965.21	650,441.57			1,505,300.46
5000-5999	Services and Other Operating Expenditures	11,694,298.38	4,801.54	0.00	2,521.13	10,942.73	36,046.89	100,808.68			11,749,419.35
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	35,521.76	(19,627.61)			15,894.15
7130	State Special Schools	16,402.00	0.00	0.00	0.00	0.00	0.00	0.00			16,402.00
7430-7439	Debt Service	17,161,804.55	896,246.05	0.00	479,657.24	468,457.55	11,613,960.40	28,994,857.91	0.00	0.00	59,614,863.70
7310	Transfers of Indirect Costs	1,814,601.00	0.00	0.00	2,295.00	26,261.00	402.00	24,255.00			1,867,814.00
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	18,697,201.93	0.00	0.00	0.00	0.00	0.00	0.00			18,697,201.93
	Total Indirect Costs and PCR Allocations	20,511,802.93	0.00	0.00	2,295.00	26,261.00	402.00	24,255.00	0.00	0.00	20,565,015.93
TOTAL COSTS											
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-6999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)											80,179,999.63
1000-1999	Certificated Salaries	37,673,607.48	896,246.05	0.00	2,295.00	26,261.00	402.00	24,255.00			564,204.63
2000-2999	Classified Salaries	70,971.95	81,199.78	0.00	481,952.24	494,718.55	11,614,362.40	29,019,112.91			7,166,541.72
3000-3999	Employee Benefits	165,541.21	0.00	0.00	0.00	18,290.20	2,679,033.93	4,303,676.38			2,733,594.48
4000-4999	Books and Supplies	78,593.98	20,895.72	0.00	0.00	77,993.14	1,003,485.13	1,552,616.51			1,063,962.43
5000-5999	Services and Other Operating Expenditures	165,859.31	0.00	0.00	0.00	70,952.82	355,448.82	491,701.48			2,786,972.45
6000-6999	Capital Outlay	2,763,193.03	970.00	0.00	0.00	10,942.73	1,272.00	10,594.69			4,735.63
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	3,244,159.48	103,065.50	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	439,655.00	0.00	0.00	0.00	468,457.55	4,078,709.46	6,445,619.35	0.00	0.00	14,340,011.34
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	439,655.00	0.00	0.00	0.00	0.00	0.00	0.00			477,334.00
TOTAL BEFORE OBJECT 8980											
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	3,583,614.48	103,065.50	0.00	0.00	494,718.55	4,078,709.46	6,457,037.35	0.00	0.00	14,817,345.34
TOTAL COSTS											
											0.00
											14,817,345.34

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Plus: ARRA 08-09 Expenditures (Preloaded from 2008-09 Unaudited Actual data)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3350, 3360, 3370, 3375, 3385, 3405, & 6000-9999)											
1000-1999	Certificated Salaries	3,376,821.93	641,679.16	0.00	320,707.92	0.00	5,826,912.41	17,428,933.17			27,595,054.51
2000-2999	Classified Salaries	609,076.10	0.00	0.00	58,064.17	0.00	11,375.77	553,780.97			1,232,297.01
3000-3999	Employee Benefits	982,432.40	147,669.83	0.00	67,089.76	0.00	1,481,885.35	4,337,197.95			7,036,275.29
4000-4999	Books and Supplies	101,807.29	0.00	0.00	11,274.26	0.00	149,516.39	158,740.09			421,338.03
5000-5999	Services and Other Operating Expenditures	8,831,105.35	3,831.54	0.00	2,521.13	0.00	34,774.89	90,213.99			8,962,446.90
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	30,786.13	(19,627.61)			11,158.52
7130	State Special Schools	16,402.00	0.00	0.00	0.00	0.00	0.00	0.00			16,402.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	13,917,645.07	793,180.55	0.00	479,657.24	0.00	7,535,250.94	22,549,238.56		0.00	45,274,972.36
7310	Transfers of Indirect Costs	1,374,946.00	0.00	0.00	2,295.00	0.00	402.00	12,837.00			1,390,480.00
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	18,697,201.93									18,697,201.93
	Total Indirect Costs and PCR Allocations	20,072,147.93								0.00	20,087,681.93
	TOTAL BEFORE OBJECT 8980	33,969,793.00	793,180.55	0.00	481,952.24	0.00	7,535,652.94	22,562,075.56		0.00	65,362,654.29
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										0.00
TOTAL COSTS											
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	233,761.78	0.00	0.00	0.00	0.00	0.00	0.00			233,761.78
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	6,147.55	0.00			6,147.55
3000-3999	Employee Benefits	51,389.72	0.00	0.00	0.00	0.00	433.33	0.00			51,823.05
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	1,112.00	0.00	0.00	0.00	0.00	0.00	0.00			1,112.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	16,402.00	0.00	0.00	0.00	0.00	0.00	0.00			16,402.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	302,665.50	0.00	0.00	0.00	0.00	6,580.88	0.00		0.00	309,246.38
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	302,665.50	0.00	0.00	0.00	0.00	6,580.88	0.00		0.00	309,246.38
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3350, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										0.00
TOTAL COSTS											
											9,096,196.07
											0.00
											8,391,361.78
											17,795,804.23

* 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	70,314,267.34	16,967,981.39
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)	70,314,267.34	16,967,981.39
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2008-09 Report SEMA, 2008-09 Expenditures by LEA (LE-CY) worksheet	5,057.00	
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)	5,057.00	

SELPA: San Bernardino City Unified (TA)

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

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

☐ Combined state and local expenditures

☒ Local expenditures only

TEST 1

	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	80,179,999.63		
2. Less: Expenditures paid from federal sources	14,817,345.34		
3. Expenditures paid from state and local sources	65,362,654.29	70,314,267.34	(4,951,613.05)
4. Special education unduplicated pupil count	5,018	5,057	
5. Per capita state and local expenditures (A3/A4)	13,025.64	13,904.34	(878.70)

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

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

B. LOCAL EXPENDITURES TEST

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

Click on the button that applies:

☒ 1. Last year's local expenditures met MOE requirement:

	FY 2009-10	FY 2008-09	Difference
a. Expenditures paid from local sources	17,796,804.23	16,967,981.39	828,822.84
b. Per capita local expenditures (B1a/A4)	3,546.59	3,355.35	191.24

SELPA: San Bernardino City Unified (TA)

Base FY

FY 2009-10

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 actual vs. actual test based on local expenditures was met. Enter the fiscal year in the column heading. If you have not previously used this test to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

a. Expenditures paid from local sources

b. Per capita local expenditures (B2a/A4)

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

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

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

SELPA: San Bernardino City Unified (TA)

TEST 2

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

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

Current year funding (IDEA and IDEA ARRA Section 611 Local Assistance Grant Awards - Resources 3310, 3313, 3320, and 3324) _____

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)	<u>0.00</u>	<u>0.00</u>
---	-------------	-------------

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

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

SELPA: San Bernardino City Unified (TA)

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
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 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)	0.00	0.00

Mohammad Z. Islam
Contact Name

Chief Business and Financial Officer
Title

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SELPA: San Bernardino City Unified (TA)

Object Code	Description	San Bernardino City Unified (TA00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries	28,159,259.24		28,159,259.24
2000-2999	Classified Salaries	8,398,838.73		8,398,838.73
3000-3999	Employee Benefits	9,769,869.77		9,769,869.77
4000-4999	Books and Supplies	1,505,300.46		1,505,300.46
5000-5999	Services and Other Operating Expenditures	11,749,419.35		11,749,419.35
6000-6999	Capital Outlay	15,894.15		15,894.15
7130	State Special Schools	16,402.00		16,402.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	59,614,983.70	0.00	59,614,983.70
7310	Transfers of Indirect Costs	1,867,814.00		1,867,814.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
PCRA	Program Cost Report Allocations	18,697,201.93		18,697,201.93
	Total Indirect Costs and PCR Allocations	20,565,015.93	0.00	20,565,015.93
	TOTAL COSTS	80,179,999.63	0.00	80,179,999.63
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries	27,595,054.61		27,595,054.61
2000-2999	Classified Salaries	1,232,297.01		1,232,297.01
3000-3999	Employee Benefits	7,036,275.29		7,036,275.29
4000-4999	Books and Supplies	421,338.03		421,338.03
5000-5999	Services and Other Operating Expenditures	8,962,446.90		8,962,446.90
6000-6999	Capital Outlay	11,158.52		11,158.52
7130	State Special Schools	16,402.00		16,402.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	45,274,972.36	0.00	45,274,972.36
7310	Transfers of Indirect Costs	1,390,480.00		1,390,480.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
PCRA	Program Cost Report Allocations	18,697,201.93		18,697,201.93
	Total Indirect Costs and PCR Allocations	20,087,681.93	0.00	20,087,681.93
	TOTAL BEFORE OBJECT 8980	65,362,654.29	0.00	65,362,654.29
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	65,362,654.29	0.00	65,362,654.29

Object Code	Description	San Bernardino City Unified (TA00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries	233,761.78		233,761.78
2000-2999	Classified Salaries	6,147.55		6,147.55
3000-3999	Employee Benefits	51,823.05		51,823.05
4000-4999	Books and Supplies	0.00		0.00
5000-5999	Services and Other Operating Expenditures	1,112.00		1,112.00
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	16,402.00		16,402.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	309,246.38	0.00	309,246.38
7310	Transfers of Indirect Costs	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	309,246.38	0.00	309,246.38
8091, 8099	Revenue Limit Transfers to Special Education	9,096,196.07		9,096,196.07
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources	8,391,361.78		8,391,361.78
	TOTAL COSTS	17,796,804.23	0.00	17,796,804.23
UNDUPLICATED PUPIL COUNT		5,018		5,018

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

San Bernardino City Unified (1A)		San Bernardino City Unified (TA00)	Adjustments*	TOTAL
(Enter from LEAs' Report SEMA, 2009-10 Actual vs. 2008-09 Actual Comparison, 2008-09 Expenditures by LEA (LE-PY) worksheets)				
A. Total 2008-09 State and Local Expenditures (LE-PY, Column A)				
1. Total Costs amounts from the 2008-09 Report SEMA, 2008-09 Expenditures by LEA (LE-CY) worksheets		70,314,267.34		70,314,267.34
2. Audit adjustments of 2008-09 special education expenditures not included in Line 1				0.00
3. Restatements of 2009-10 special education beginning fund balances not included in Line 1				0.00
4. Other adjustments not included in Line 1				0.00
5. 2008-09 State and Local Expenditures, Adjusted for 2009-10 MOE Calculation (Sum lines A1 through A4)		70,314,267.34	0.00	70,314,267.34
B. Total 2008-09 Local Expenditures (LE-PY, Column B)				
1. Total Costs amounts from the 2008-09 Report SEMA, 2008-09 Expenditures by LEA (LE-CY) worksheets		16,967,981.39		16,967,981.39
2. Audit adjustments of 2008-09 special education expenditures not included in Line 1				0.00
3. Restatements of 2009-10 special education beginning fund balances not included in Line 1				0.00
4. Other adjustments not included in Line 1				0.00
5. 2008-09 Local Expenditures, Adjusted for 2009-10 MOE Calculation (Sum lines B1 through B4)		16,967,981.39	0.00	16,967,981.39
C. Unduplicated Pupil Count				
1. Amount reported in 2008-09 Report SEMA, LE-CY		5,057		5,057
2. Adjustments not included in Line C1				0
3. 2008-09 Unduplicated Pupil Count, Adjusted for 2009-10 MOE Calculation (Line C1 plus Line C2)		5,057	0	5,057

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

SELPA: San Bernardino City Unified (TA)

This form is used to check MOE for a SELPA with two or more members. Submit this form, together with the 2009-10 Expenditures by SELPA (SE-CY) and the 2008-09 Expenditures by SELPA (SE-PY), to the CDE.

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

☐ Combined state and local expenditures

☒ Local expenditures only

TEST 1

	Column A	Column B	Column C
	Actual Expenditures FY 2009-10 (SE-CY Worksheet)	Actual Expenditures FY 2008-09 (SE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES TEST			
1. Total special education expenditures	80,179,999.63		
2. Less: Expenditures paid from federal sources	14,817,345.34		
3. Expenditures paid from state and local sources	65,362,654.29	70,314,267.34	(4,951,613.05)
4. Special education unduplicated pupil count	5,018	5,057	
5. Per capita state and local expenditures (A3/A4)	13,025.64	13,904.34	(878.70)

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

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

B. LOCAL EXPENDITURES TEST

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

Click on the button that applies:

☒ 1. Last year's local expenditures met MOE requirement.

	FY 2009-10	FY 2008-09	Difference
a. Expenditures paid from local sources	17,796,804.23	16,967,981.39	828,822.84
b. Per capita local expenditures (B1a/A4)	3,546.59	3,355.35	191.24

SELPA: San Bernardino City Unified (TA)

		Base FY		
		FY 2009-10		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 actual vs. actual test based on local expenditures was met. Enter the fiscal year in the column heading. If you have not previously used this test to meet the level of effort requirement, the earliest base year that can be used is 2006-07.			
	a. Expenditures paid from local sources			
	b. Per capita local expenditures (B2a/A4)			

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

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

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

SELPA: San Bernardino City Unified (TA)

TEST 2

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

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

Current year funding (IDEA and IDEA ARRA Section 611 Local Assistance Grant Awards - Resources 3310, 3313, 3320, and 3324) _____

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)	<u>0.00</u>	<u>0.00</u>
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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: San Bernardino City Unified (TA)

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, 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 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)

0.00 0.00

Mohammad Z. Islam
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Telephone Number

Chief Business and Financial Officer
Title

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										5,018
1000-1999	Certificated Salaries	3,742,523.00	609,271.76	0.00	314,519.00	346,587.00	6,131,943.00	17,828,299.00		28,973,142.76
2000-2999	Classified Salaries	842,244.00	0.00	0.00	61,893.00	60,575.00	2,751,163.00	5,172,608.92		8,888,483.92
3000-3999	Employee Benefits	1,212,768.00	132,575.36	0.00	104,488.00	132,600.00	2,698,180.00	6,694,878.12		10,975,489.48
4000-4999	Books and Supplies	1,400,698.00	0.00	0.00	50,678.00	122,584.00	283,779.00	405,133.96		2,262,873.96
5000-5999	Services and Other Operating Expenditures	12,247,333.00	7,900.00	0.00	9,972.00	27,294.00	64,472.00	90,260.00		12,447,231.00
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	19,445,567.00	749,747.12	0.00	541,550.00	589,640.00	11,929,537.00	30,191,180.00	0.00	63,547,221.12
7310	Transfers of Indirect Costs	1,751,593.00	0.00	0.00	2,813.00	29,051.00	401.00	29,143.00		1,813,001.00
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	1,751,593.00	0.00	0.00	2,813.00	29,051.00	401.00	29,143.00	0.00	1,813,001.00
	TOTAL COSTS	21,197,160.00	749,747.12	0.00	544,363.00	718,691.00	11,929,938.00	30,220,323.00	0.00	65,360,222.12
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	3,513,923.00	510,417.76	0.00	314,519.00	43,696.00	6,043,943.00	17,493,514.00		27,920,012.76
2000-2999	Classified Salaries	785,593.00	0.00	0.00	61,893.00	0.00	108,306.00	946,350.00		1,912,142.00
3000-3999	Employee Benefits	1,163,951.00	118,042.36	0.00	104,488.00	14,885.00	1,616,930.00	4,892,250.20		7,910,546.56
4000-4999	Books and Supplies	134,291.00	0.00	0.00	50,678.00	0.00	164,178.00	145,449.80		494,596.80
5000-5999	Services and Other Operating Expenditures	12,101,393.00	7,900.00	0.00	9,972.00	0.00	52,472.00	83,025.00		12,254,762.00
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	17,709,151.00	636,360.12	0.00	541,550.00	58,581.00	7,985,829.00	23,560,589.00	0.00	50,492,060.12
7310	Transfers of Indirect Costs	1,280,798.00	0.00	0.00	2,813.00	0.00	401.00	13,230.00		1,297,242.00
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	1,280,798.00	0.00	0.00	2,813.00	0.00	401.00	13,230.00	0.00	1,297,242.00
	TOTAL BEFORE OBJECT 8980	18,989,949.00	636,360.12	0.00	544,363.00	58,581.00	7,986,230.00	23,573,819.00	0.00	51,789,302.12
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)									
	TOTAL COSTS									0.00
										51,789,302.12

San Bernardino City Unified
San Bernardino County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	312,559.00	0.00	0.00	0.00	0.00	0.00	0.00		312,559.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,296.00	0.00		2,296.00
3000-3999	Employee Benefits	66,377.00	0.00	0.00	0.00	0.00	516.00	0.00		66,893.00
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	1,596.00	0.00	0.00	0.00	0.00	0.00	0.00		1,596.00
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	380,532.00	0.00	0.00	0.00	0.00	2,812.00	0.00	0.00	383,344.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	380,532.00	0.00	0.00	0.00	0.00	2,812.00	0.00	0.00	383,344.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									8,321,304.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
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)									11,603,907.00
	TOTAL COSTS									20,308,555.00

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

Object Code	Description	Special Education, Unspecified (Goal 5004)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5050)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDULICATED PUPIL COUNT									5,018
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	3,447,793.88	722,878.96	0.00	320,707.92	290,278.66	5,861,636.36	17,515,963.46		28,159,259.24
2000-2999	Classified Salaries	774,617.31	0.00	0.00	58,064.17	18,290.20	2,690,409.70	4,857,457.35		8,398,838.73
3000-3999	Employee Benefits	1,061,026.38	168,565.55	0.00	87,089.76	77,993.14	2,485,380.48	5,889,814.46		9,769,869.77
4000-4999	Books and Supplies	287,686.60	0.00	0.00	11,274.26	70,952.82	504,965.21	650,441.57		1,505,300.46
5000-5999	Services and Other Operating Expenditures	11,594,298.38	4,801.54	0.00	2,521.13	10,942.73	36,046.89	100,808.68		11,749,419.35
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	35,521.76	(19,627.61)		15,894.15
7130	State Special Schools	16,402.00	0.00	0.00	0.00	0.00	0.00	0.00		16,402.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	17,161,804.55	896,246.05	0.00	479,657.24	468,457.55	11,613,960.40	28,994,857.91	0.00	59,614,983.70
7310	Transfers of Indirect Costs	1,814,601.00	0.00	0.00	2,295.00	26,261.00	402.00	24,255.00		1,867,814.00
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-act)									
	Total Indirect Costs	1,814,601.00	0.00	0.00	2,295.00	26,261.00	402.00	24,255.00		1,867,814.00
	TOTAL COSTS	18,976,405.55	896,246.05	0.00	481,952.24	494,718.55	11,614,362.40	29,019,112.91	0.00	61,482,797.70
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	70,971.95	81,199.78	0.00	0.00	290,278.66	34,723.95	87,030.29		564,204.63
2000-2999	Classified Salaries	165,541.21	0.00	0.00	0.00	18,290.20	2,679,033.93	4,303,676.38		7,166,541.72
3000-3999	Employee Benefits	78,593.98	20,895.72	0.00	0.00	77,993.14	1,003,495.13	1,552,616.51		2,733,594.48
4000-4999	Books and Supplies	165,959.31	0.00	0.00	0.00	70,952.82	355,448.82	491,701.48		1,083,962.43
5000-5999	Services and Other Operating Expenditures	2,763,193.03	970.00	0.00	0.00	10,942.73	1,272.00	10,594.69		2,786,972.45
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	4,735.63	0.00		4,735.63
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	3,244,159.48	103,065.50	0.00	0.00	468,457.55	4,078,709.46	6,445,619.35	0.00	14,340,011.34
7310	Transfers of Indirect Costs	439,655.00	0.00	0.00	0.00	26,261.00	0.00	11,418.00		477,334.00
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	439,655.00	0.00	0.00	0.00	26,261.00	0.00	11,418.00	0.00	477,334.00
	TOTAL BEFORE OBJECT 8980	3,683,814.48	103,065.50	0.00	0.00	494,718.55	4,078,709.46	6,457,037.35	0.00	14,817,345.34
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 & 3410-5910, goals 5000-5999)									0.00
	TOTAL COSTS									14,817,345.34

Special Education Maintenance of Effort
2010-11 Budget vs. 2009-10 Expend
Actual Comparison
JY LEA (LE-B)San Bernardino City Unified
San Bernardino County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5110)	Special Education, Preschool Students (Goal 5130)	Spec. Education, Severely Disabled (Goal 5150)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5170)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)		3,376,821.93	641,579.18	0.00	320,707.92	0.00	5,826,912.41	17,428,933.17		27,595,054.61
1000-1999	Certificated Salaries	609,076.10	0.00	0.00	58,064.17	0.00	11,375.77	553,780.97		1,232,297.01
2000-2999	Classified Salaries	982,432.40	147,669.83	0.00	87,089.76	0.00	1,481,885.35	4,337,197.95		7,036,275.29
3000-3999	Employee Benefits	101,807.29	0.00	0.00	11,274.26	0.00	149,516.39	158,740.09		421,338.03
4000-4999	Books and Supplies	8,831,105.35	3,831.54	0.00	2,521.13	0.00	34,774.89	90,213.99		8,962,446.90
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	30,786.13	(19,627.61)		11,158.52
6000-6999	Capital Outlay	16,402.00	0.00	0.00	0.00	0.00	0.00	0.00		16,402.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	13,917,645.07	793,180.55	0.00	479,657.24	0.00	7,535,250.94	22,549,238.56	0.00	45,274,972.36
	Total Direct Costs									
7310	Transfers of Indirect Costs	1,374,946.00	0.00	0.00	2,295.00	0.00	402.00	12,837.00		1,390,480.00
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-aud)									
	Total Indirect Costs	1,374,946.00	0.00	0.00	2,295.00	0.00	402.00	12,837.00	0.00	1,390,480.00
	TOTAL BEFORE OBJECT 8980	15,292,591.07	793,180.55	0.00	481,952.24	0.00	7,535,652.94	22,562,075.56	0.00	46,665,452.36
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		233,761.78	0.00	0.00	0.00	0.00	0.00	0.00		233,761.78
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	6,147.55	0.00		6,147.55
2000-2999	Classified Salaries	51,389.72	0.00	0.00	0.00	0.00	433.33	0.00		51,823.05
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	1,112.00	0.00	0.00	0.00	0.00	0.00	0.00		1,112.00
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	16,402.00	0.00	0.00	0.00	0.00	0.00	0.00		16,402.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	302,665.50	0.00	0.00	0.00	0.00	6,580.88	0.00	0.00	309,246.38
	Total Direct Costs									
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	302,665.50	0.00	0.00	0.00	0.00	6,580.88	0.00	0.00	309,246.38
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	TOTAL COSTS									

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

SELPA: San Bernardino City Unified (TA)

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

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

- ☒ Combined state and local expenditures
- ☐ Local expenditures only

TEST 1

	Column A	Column B	Column C
	Budgeted Amounts FY 2010-11 (LB-B Worksheet)	Actual Expenditures FY 2009-10 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES TEST			
1. Total special education expenditures	65,360,222.12	61,482,797.70	
2. Less: Expenditures paid from federal sources	13,570,920.00	14,817,345.34	
3. Expenditures paid from state and local sources	51,789,302.12	46,665,452.36	5,123,849.76
4. Special education unduplicated pupil count	5,018	5,018	
5. Per capita state and local expenditures (A3/A4)	10,320.71	9,299.61	1,021.10

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

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

B. LOCAL EXPENDITURES TEST

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

Click on the button that applies:

☐ 1. Last year's local expenditures met MOE requirement:

a. Expenditures paid from local sources

b. Per capita local expenditures (B1a/A4)

Budget FY 2010-11	Actual FY 2009-10	Difference

SELPA: San Bernardino City Unified (TA)

	Budget	Base FY	Difference
	FY 2010-11		

- ☐ 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: San Bernardino City Unified (TA)
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: San Bernardino City Unified (TA)

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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Telephone Number

Chief Business and Financial Officer
Title

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E-mail Address

SELPA: San Bernardino City Unified (T/A)

Object Code	Description	San Bernardino City Unified (TA00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries	28,973,142.76		28,973,142.76
2000-2999	Classified Salaries	8,888,483.92		8,888,483.92
3000-3999	Employee Benefits	10,975,489.48		10,975,489.48
4000-4999	Books and Supplies	2,262,873.96		2,262,873.96
5000-5999	Services and Other Operating Expenditures	12,447,231.00		12,447,231.00
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	63,547,221.12	0.00	63,547,221.12
7310	Transfers of Indirect Costs	1,813,001.00		1,813,001.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	1,813,001.00	0.00	1,813,001.00
	TOTAL COSTS	65,360,222.12	0.00	65,360,222.12
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries	27,920,012.76		27,920,012.76
2000-2999	Classified Salaries	1,912,142.00		1,912,142.00
3000-3999	Employee Benefits	7,910,546.56		7,910,546.56
4000-4999	Books and Supplies	494,596.80		494,596.80
5000-5999	Services and Other Operating Expenditures	12,254,762.00		12,254,762.00
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	50,492,060.12	0.00	50,492,060.12
7310	Transfers of Indirect Costs	1,297,242.00		1,297,242.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	1,297,242.00	0.00	1,297,242.00
	TOTAL BEFORE OBJECT 8980	51,789,302.12	0.00	51,789,302.12
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	51,789,302.12	0.00	51,789,302.12

SELPA: San Bernardino City Unified (TA)

Object Code	Description	San Bernardino City Unified (TA00)	Adjustments*	Total
BUDGET - Local Sources				
1000-1999	Certificated Salaries	312,559.00		312,559.00
2000-2999	Classified Salaries	2,296.00		2,296.00
3000-3999	Employee Benefits	66,893.00		66,893.00
4000-4999	Books and Supplies	0.00		0.00
5000-5999	Services and Other Operating Expenditures	1,596.00		1,596.00
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	383,344.00	0.00	383,344.00
7310	Transfers of Indirect Costs	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	383,344.00	0.00	383,344.00
8091, 8099	Revenue Limit Transfers to Special Education	8,321,304.00		8,321,304.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources	11,603,907.00		11,603,907.00
	TOTAL COSTS	20,308,555.00	0.00	20,308,555.00
	UNDULPLICATED PUPIL COUNT	5,018		5,018

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

San Bernardino County Unified
 Special Education Maintenance of Effort
 2010-11 Budget vs. 2009-10 Actual Comparison
 2009-10 Expenditures by SELPA (SE-B)

SELPA: San Bernardino City Unified (TA)

Object Code	Description	San Bernardino City Unified (TA00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries	28,159,259.24		28,159,259.24
2000-2999	Classified Salaries	8,398,838.73		8,398,838.73
3000-3999	Employee Benefits	9,769,869.77		9,769,869.77
4000-4999	Books and Supplies	1,505,300.46		1,505,300.46
5000-5999	Services and Other Operating Expenditures	11,749,419.35		11,749,419.35
6000-6999	Capital Outlay	15,894.15		15,894.15
7130	State Special Schools	16,402.00		16,402.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	59,614,983.70	0.00	59,614,983.70
7310	Transfers of Indirect Costs	1,867,814.00		1,867,814.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)			
	Total Indirect Costs	1,867,814.00	0.00	1,867,814.00
	TOTAL COSTS	61,482,797.70	0.00	61,482,797.70
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries	27,595,054.61		27,595,054.61
2000-2999	Classified Salaries	1,232,297.01		1,232,297.01
3000-3999	Employee Benefits	7,036,275.29		7,036,275.29
4000-4999	Books and Supplies	421,338.03		421,338.03
5000-5999	Services and Other Operating Expenditures	8,962,446.90		8,962,446.90
6000-6999	Capital Outlay	11,158.52		11,158.52
7130	State Special Schools	16,402.00		16,402.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	45,274,972.36	0.00	45,274,972.36
7310	Transfers of Indirect Costs	1,390,480.00		1,390,480.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)			
	Total Indirect Costs	1,390,480.00	0.00	1,390,480.00
	TOTAL BEFORE OBJECT 8980	46,665,452.36	0.00	46,665,452.36
8980	Contributions from Unrestricted Revenues to Federal Resources	0.00		0.00
	TOTAL COSTS	46,665,452.36	0.00	46,665,452.36

San Bernardino City Unified
 Special Education Maintenance of Effort
 2010-11 Budget vs. 2009-10 Expenditures / SELPA (SE-B)

SELPA: San Bernardino City Unified (TA)

Object Code	Description	San Bernardino City Unified (TA00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries	233,761.78		233,761.78
2000-2999	Classified Salaries	6,147.55		6,147.55
3000-3999	Employee Benefits	51,823.05		51,823.05
4000-4999	Books and Supplies	0.00		0.00
5000-5999	Services and Other Operating Expenditures	1,112.00		1,112.00
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	16,402.00		16,402.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	309,246.38	0.00	309,246.38
7310	Transfers of Indirect Costs	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	309,246.38	0.00	309,246.38
8091, 8099	Revenue Limit Transfers to Special Education	9,096,196.07		9,096,196.07
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources	8,391,361.78		8,391,361.78
	TOTAL COSTS	17,796,804.23	0.00	17,796,804.23
	UNDUPLICATED PUPIL COUNT	5,018		5,018

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

SELPA: San Bernardino City Unified (TA)

This form is used to check MOE for a SELPA with two or more members. Submit this form, together with the 2010-11 Budget by SELPA (SB-B) and the 2009-10 Expenditures by SELPA (SE-B), to the CDE.

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

- ☒ Combined state and local expenditures
- ☐ Local expenditures only

TEST 1

	Column A	Column B	Column C
	Budgeted Amounts FY 2010-11 (SB-B Worksheet)	Actual Expenditures FY 2009-10 (SE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES TEST			
1. Total special education expenditures	65,360,222.12	61,482,797.70	
2. Less: Expenditures paid from federal sources	13,570,920.00	14,817,345.34	
3. Expenditures paid from state and local sources	51,789,302.12	46,665,452.36	5,123,849.76
4. Special education unduplicated pupil count	5,018	5,018	
5. Per capita state and local expenditures (A3/A4)	10,320.71	9,299.61	1,021.10

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

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

B. LOCAL EXPENDITURES TEST

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

Click on the button that applies:

- ☐ 1. Last year's local expenditures met MOE requirement:
- a. Expenditures paid from local sources
- b. Per capita local expenditures (B1a/A4)

	Budget FY 2010-11	Actual FY 2009-10	Difference
a. Expenditures paid from local sources			
b. Per capita local expenditures (B1a/A4)			

SELPA: San Bernardino City Unified (TA)

	Budget FY 2010-11	Base FY	Difference
☐ 2. Enter in the second column, Base FY, the special education expenditures paid from local funds and 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: San Bernardino City Unified (TA)
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: San Bernardino City Unified (TA)

TEST 3

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

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

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

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

Calculation:

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

Less: Exempt reductions

Net reduction of budgeted expenditures compared with prior year's expenditures (If zero or less in either column, MOE is met; if positive, MOE is not met)

<u>0.00</u>	<u>0.00</u>
<u>0.00</u>	<u>0.00</u>
<u>0.00</u>	<u>0.00</u>

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Unaudited Actuals
2009-10 Unaudited Actuals
Technical Review Checks

San Bernardino City Unified

San Bernardino County

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
12-6052-0-0000-0000-9793	6052	9793	-12,292.00
Explanation: Audit Adjustment to accounts receivable for the year ended 06/30/09.			
12-6035-0-0000-0000-9793	6055	9793	-1,585,216.00
Explanation: Audit Adjustment to accounts receivable for the year ended			

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	3701	-90,171.90
Explanation: Abatement of COBRA Payments from Retiree			
01	4036	5800	-62,500.00
Explanation: Prior Year CL 091286 that did not fully materialize.			
01	4036	8290	-39,610.80
Explanation: Prior year CL-091286 did not fully materialize and a Deferred Revenue was established.			
01	4124	5600	-691.64
Explanation: Prior Year CL-092897 that did not materialize.			
01	6520	6400	-4,295.50
Explanation: Prior Year CL-092806 that did not materialize.			
01	7090	5600	-4,206.81
Explanation: Prior Year CL-090309 that did not materialize.			

12 6060 5900 -2,789.41
 Explanation: Prior year CL-091566, 091535, 091508 and 091533 that did not materialize.

40 9010 6200 -3,565.92
 Explanation: Abatement due to refund of filing fees.

51 0000 8614 -64,730.64
 Explanation: Overpayment of tax collections.

61 5310 5300 -209.83
 Explanation: Timing differences on payments by Enterprise fund to General Fund.

61 5310 8699 -26,901.79
 Explanation: Timing differences on sales tax payments by Enterprise fund.

67 9010 5400 -824,633.84
 Explanation: Over accumulation due to drop in IBNR and prior year assessment charge.

67 9010 5900 -3,842.37
 Explanation: Prior year CL-091541 and 091509 that did not fully materialize.

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

FUND	RESOURCE	VALUE
01	4036	-39,610.80

Explanation: Prior Year CL-091286 did not fully materialize and a deferred revenue was established.

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
01	0000	3700	-34.18

Explanation: Timing difference between general and enterprise funds.

01 4035 2495 -1,752.09
 Explanation: Prior year CL-092167 did not materialize.

01 4036 2100 -62,500.00
 Explanation: Prior year CL-091286 that did not fully materialize.

01 6520 2100 -2,668.56
 Explanation: Prior year CL-092806 did not materialize.

61 5310 6000 -241,805.61
 Explanation: Income from catering exceeded the cost of the program (resource 5310).

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.