WESTERN PLACER UNIFIED SCHOOL DISTRICT
600 SIXTH STREET, FOURTH FLOOR,
LINCOLN, CALIFORNIA 95648
Phone: 916.645.6350 Fax: 916.645.06356

MEMBERS OF THE GOVERNING BOARD

Paul Carras - President
Brian Haley - Vice President
Ana Stevenson - Clerk
Terry Gage - Member
Paul Long - Member

DISTRICT ADMINISTRATION

Scott Leaman, Superintendent
Bob Noyes, Assistant Superintendent of Personnel Services
Mary Boyle, Assistant Superintendent of Educational Services
Terri Ryland, Interim Chief Business Official
Cathy Allen, Assistant Superintendent of Facilities and Maintenance Services

STUDENT ENROLLMENT

School	2008 CBEDS	08/26/09	09/02/09
Sheridan School (K-5)	80	85	87
First Street School (K-5)	418	415	417
Carlin C. Coppin Elementary (K-5)	428	450	446
Creekside Oaks Elementary (K-5)	617	621	624
Twelve Bridges Elementary (K-5)	714	713	714
Foskett Ranch Elementary (K-5)	508	538	538
Lincoln Crossing Elementary (K-5)	582	609	609
Glen Edwards Middle (6-8)	638	647	640
Twelve Bridges Middle School (6-8)	838	837	837
Lincoln High School (9-12)	1,473	1,477	1,477
Phoenix High School (10-12)	87	79	81
PCOE Home School	0	0	
TOTAL:	**6,388**	**6,471**	**6,468**

Preschool/Head Start

First & J Street	24
Carlin Coppin	24 -A.M. / 20 -P.M.
Sheridan	20

Pre-K/Special Ed

Foskett	25
FSS PPPIP	30
Carlin Coppin	6

Adult Education 37

First-5 Program
First Street 20-A.M. / 20-P.M.

GLOBAL DISTRICT GOALS

~Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential.
~Foster a safe, caring environment where individual differences are valued and respected.
~Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
~Promote the involvement of the community, local government, business, service organizations, etc. as partners in the education of our students.
~Promote student health and nutrition in order to enhance readiness for learning.

Western Placer Unified School District
Regular Meeting of the Board of Trustees
September 15, 2009, 7:00 P.M.
FIRST STREET ELEMENTARY SCHOOL
1400 First Street, Lincoln, CA

AGENDA

2009-2010 Goals & Objectives (G & O) for the Management Team: Component I: Quality Student Performance; **Component II:** Curriculum Themes; **Component III:** Special Student Services; **Component IV:** Staff & Community Relations; **Component V:** Facilities/Administration/Budget.

All Open Session Agenda related documents are available to the public for viewing at the Western Placer Unified School District Office located at 600 Sixth Street, Fourth Floor in Lincoln, CA 95648.

7:00 P.M. OPEN SESSION – First Street Elementary School – Multi-Purpose Building

1. CALL TO ORDER/PLEDGE OF ALLEGIANCE

2. DISCLOSURE OF ACTION TAKEN IN CLOSED SESSION, IF ANY

3. SPECIAL ORDER OF BUSINESS
Featured School – First Street Elementary School

4 CONSENT AGENDA

NOTICE TO THE PUBLIC
All items on the Consent Agenda will be approved with one motion, which is not debatable and requires a unanimous vote for passage. If any member of the Board, Superintendent, or the public, so request, items may be removed from this section and placed in the regular order of business following the approval of the consent agenda.

4.1 Approve Classified Personnel Report.
4.2 Approve Resolution No. 09/10.9 Authorizing the Proposed Agreement of the Transition Partnership Program.
Roll call vote:

5. COMMUNICATION FROM THE PUBLIC

This portion of the meeting is set aside for the purpose of allowing an opportunity for individuals to address the Board regarding matters not on the agenda, but within the board's subject matter jurisdiction. The Board is not allowed to take action on any item, which is not on the agenda except as authorized by Government Code Section 54954.2. Request forms for this purpose "Request to Address Board of Trustees" are located at the entrance to the Performing Arts Theater. Request forms are to be submitted to the Board Clerk prior to the start of the meeting.

6. REPORTS & COMMUNICATION
6.1 Lincoln High School, Student Advisory – Jerusha Loya
6.2 Western Placer Teacher's Association – Mike Agrippino
6.3 Western Placer Classified Employee Association – Chris Hawley
6.4 Superintendent, Scott Leaman

7. PUBLIC HEARING

Western Placer Unified School District will hold a public hearing at which the governing board shall encourage participation by parents, teachers, and members of the governing board shall encourage participation by parents, teachers, members of the community interested in the affairs of the school district, and bargaining unit leaders. This hearing shall make a determination, through a resolution, as to whether each pupil in each school in programs operated by Western Placer Unified School District will have sufficient textbooks or instructional materials, or both, in each of the following subjects, as appropriate, that are consistent with the content and cycles of the curriculum framework adopted by the State Board of Education (SBE):

1. Mathematics
2. Science
3. History-Social Science
4. Reading/Language Arts, including the English language development component of the adopted program.

The public hearing is a requirement for the district to qualify for instructional Material Funds for the 2009-2010 school year.

8. ♦ACTION ♦DISCUSSION ♦INFORMATION

CODE: (A) = Action (D) = Discussion (I) = Information

Members of the public wishing to comment on any items should complete a yellow REQUEST TO ADDRESS BOARD OF TRUSTEES form located on the table at the entrance to the Performing Arts Theater. Request forms are to be submitted to the Board Clerk before each item is discussed.

8.1 (A) **RESOLUTION 09/10.10 RE SUFFICIENT INSTRUCTIONAL MATERIALS – Boyle** *(09-10 G & O Component IV-V)*

•Education code 60119 requires that the governing board of a school district hold an annual instructional materials public hearing to determine whether the district has sufficient standards-aligned textbooks or instructional materials for students in each of its schools.

Roll call vote:

8.2 (D/A) **ADOPTION TO REVISE POLICY AR 5123 PROMOTION/ACCELERATION/RETENTION – Boyle** *(09-10 G & O Component I, IV, V)*

•Current Administrative Regulation 5123 allows teachers in grades 2-8 two options for students who are significantly below grade level whom they believe should be considered for retention: either retain the student at the end of the academic year or place those students in a mandatory six-week summer session, with additional evaluation at the end of that session and a final recommendation for retention or promotion at that time. Summer session teachers find it extremely challenging to make retention decisions regarding a student's academic placement after only six weeks of instruction and interaction with those students. With this in mind, and with the consideration that summer school may not be offered in the future due to budget constraints, changes to AR5123 are recommended. The recommended changes require the decision for retention to be made at the end of the academic year by the regular teacher(s) rather than at the end of the six-week summer session by a new teacher. Summer school intervention, if available, would be offered to qualifying kindergarten through eight grade students as an option for academic support, but would not be required for promotion.

8.3 (I/D) **DISTRICT AND SITE AYP AND API RESULTS – Boyle** *(09-10 G & O Component I, IV)*

• Each fall, the California Department of Education (CDE) releases scores for Adequate Yearly Progress (AYP - federal requirements) and Academic Performance Index (API – state requirements) for each school and district within the state of California. Districts and sites are expected to meet pre-set federal AYP requirements for student proficiency on grade level standards in the areas of language arts, mathematics, science and social science; district and sites are expected to make growth on their API scores, indicating progress toward a score of 800 or more on a scale of 1000. Sites and districts are required to meet expectations for students overall and for all significant subgroups.

8.4 (D/A) **APPROVE RESOLUTION NO. 09/10.11 AUTHORIZING TO ADOPT THE 2009-10 WESTERN PLACER UNIFIED SCHOOL DISTRICT GANN LIMIT – Ryland** *(09-10 G & O Component IV, V)*

•Shortly after Proposition 13, the 1978 Jarvis-Gann amendment was enacted. Proposition 4, adopted in November 1979, and established a constitutional limit on the allowable growth in state and local government spending. These appropriation limits, commonly called Gann Limits, allow government spending to grow at a rate no faster than inflation and change in population.

Education Code Sections 1629 and 42132 specify that by September 30, county office and district governing boards shall adopt a resolution identifying their estimated appropriation limit for the current year and their annual appropriation limit for the preceding year.

Roll call vote:

8.5 (I) **2008-09 GRAND JURY REPORT AND RESPONSE – Ryland** *(09-10 G & O Component IV, V)*

• The 2007-08 San Mateo County Grand Jury investigated the practice of "cash out refunding" of general obligation (GO) bonds by school districts in its county. This term refers to the refinancing of an original bond issue in a way that generates additional cash that may be used by the district for its capital program. Unlike the original bond issue, which requires voter approval, the refinancing issue requires approval only by the school board. It does not require any voter approval, or any specific voter notification, even though additional public debt is generated through the process. After publishing its final report, the San Mateo Grand Jury sent copies to all grand juries in the state, suggesting that this subject might be a worthwhile area for each jury to look into.

8.6 (D/A) **APPROVAL OF THE 2008-09 UNAUDITED ACTUALS – Ryland** *(09-10 G & O Component IV, V)*

• The 2008-09 Unaudited Actuals are included for the Board of Trustees, and an executive summary of significant items is included below.

General Fund

General Fund expenditures exceeded revenues by ($1,579,015), leaving an ending fund balance of $18,746,312. As you know, it was an odd year for financial transactions, to say the least. While the District came into over $17,000,000 in prior years' revenue limit funds, this was not current year revenue but rather a restatement of beginning fund balance. Hence, it is not reflected in the deficit spending figure above. However, the transfers out to other funds, the Retiree Benefit Fund and the Special Reserve Fund, are reflected and the deficit spending is due to these one-time transfers. The District exceeds the new Board-approved Reserve for Economic Uncertainty requirement of 5%.

expenditures in line with our revenues. While the projections show that the District will be able to meet its financial obligations for the current and subsequent two years, the District must certainly get its spending under control so as not to live entirely off of the one-time fund balance.

8.7 (I/D/A) **PLACER COUNTY SCHOOL BOARDS ASSOCIATION ELECITONS – Leaman** *(09-10 G & O Component IV, V)*

- The Placer County School Boards Association will be seeking nominations for open positions on the Executive Committee.

9. BOARD OF TRUSTEES

9.1 FUTURE AGENDA ITEMS

The following are a number of agenda items that the Board of Trustees has been monitoring. They are NOT action items for tonight's meeting, but are noted here for continuing purposes and to ensure that when there are changes or new information they will be called up as Action/Discussion/Information.

- Relationship with Sierra Community College
- Twelve Bridges High School
- Gladding Parkway Carlin C. Coppin

9.2 BOARD MEMBER REPORTS/COMMENTS

10. ESTABLISHMENT OF NEXT MEETING(S)

- The President will establish the following meeting(s):
  - October 6, 2009 7:00 P.M., Lincoln High School Performing Arts Theater
  - October 15, 2009 7:00 P.M., Lincoln Crossing Elementary School

11. ADJOURNMENT

BOARD BYLAW 9320: Individuals requiring disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing at least two days prior to meeting date. (American Disabilities Act) Government Code 54954.1

SPECIAL

ORDER

OF

BUSINESS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students.
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:
Featured School:
First Street Elementary

AGENDA ITEM AREA:
Special Order of Business

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
September 15, 2009

ROLL CALL VOTE:
No

BACKGROUND:

First Street Elementary School will share a short presentation to the Board of Trustees. They will focus on the following:

- Pupils
- Parents
- Programs

RECOMMENDATION:

Administration recommends the Board of Trustees enjoy the presentation.

wp/rk/factform

First Street School

Western Placer Unified School District
"Excellence in Education"

First Street School
Board Presentation – September 15, 2009
7:00 PM – FSS Multi-Purpose Room

First Street School is delighted to have an opportunity to highlight some of the wonderful features of our school to the Western Placer Unified School District Board of Trustees. During our presentation we will feature the following items:

✓ Recognition of students who achieved a perfect score on the math CST o Emily Compaan o Cody McGinnis o Christian Hipe o Brian Furrer	Board Members
✓ Review of 2009 STAR Results	Mr. Ruben Ayala
✓ Hermanos Mentoring Program	Ms. Jeaninne Kato

1400 First Street
Lincoln, CA 95648

Rubén Ayala, Principal

Phone: (916) 645-6330
Fax: (916) 645-6284

3.1

CONSENT

AGENDA

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students** 2. **Foster a safe, caring environment where individual differences are valued and respected.** 3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.** 4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.** 5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Classified Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Bob Noyes
Assist. Superintendent, Personnel Services

ENCLOSURES:

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General Fund/Categorical

MEETING DATE:
September 15, 2009

ROLL CALL REQUIRED:

BACKGROUND:

The Board of Trustees will take action to approve the classified personnel report.

RECOMMENDATION:

Administration recommends ratification of the classified personnel report.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

PERSONNEL REPORT

September 15, 2009

CLASSIFIED/MANAGEMENT

NEW HIRES

1.	Name:	Jessica Barnes	Effective: 8/31/09
	Position:	Speech-Lang Pathology Asst.	Site: Roving
	Salary:	CSEA, Range 28, Step A	Funding: Categorical
	Hours:	4 Hours/Days	
	Days:	10 Months/Year	
2.	Name:	Dawn Bremner	Effective: 9/1/09
	Position:	Instructional Aide	Site: Twelve Bridges Elementary
	Salary:	CSEA, Range 15, Step A	Funding: Categorical
	Hours:	2 Hours/Days	
	Days:	10 Months/Year	
3.	Name:	Dawn Bremner	Effective: 9/1/09
	Position:	Instructional Aide	Site: Twelve Bridges Elementary
	Salary:	CSEA, Range 15, Step A	Funding: Categorical
	Hours:	2 Hours/Days	
	Days:	10 Months/Year	
4.	Name:	Sara Huntington	Effective: 9/8/09
	Position:	Intervention Service Provider	Site: Lincoln Crossing Elementary
	Salary:	CSEA, Range 20, Step B	Funding: Categorical
	Hours:	3 Hours/Days	
	Days:	10 Months/Year	
5.	Name:	Theresa Jones	Effective: 8/27/09
	Position:	Campus/Café Supervisor	Site: Twelve Bridges Elementary
	Salary:	CSEA, Range 13, Step A	Funding: Categorical
	Hours:	20 Minutes/Days	
	Days:	10 Months/Year	
6.	Name:	Theresa Jones	Effective: 8/27/09
	Position:	Campus/Café Supervisor	Site: Twelve Bridges Elementary
	Salary:	CSEA, Range 13, Step A	Funding: Categorical
	Hours:	20 Minutes/Days	
	Days:	10 Months/Year	
7.	Name:	Sandra Walker	Effective: 9/8/09
	Position:	Campus/Café Supervisor	Site: Twelve Bridges Elementary
	Salary:	CSEA, Range 13, Step C	Funding: Categorical
	Hours:	1.34 Hours/Days	
	Days:	10 Months/Year	

4.1.1

8. **Name:** Meghan Wilmouth
Position: Intervention Support Provider
Salary: CSEA, Range 20, Step A
Hours: 3 Hours/Days
Days: 10 Months/Year
Effective: 9/8/09
Site: Foskett Ranch Elementary
Funding: Categorical

TRANSFER

1. **Name:** Patricia Shorkey
Position: School Office Clerk II
Site: Lincoln Crossing Elementary
Hours: 4 Hours/Days
Days: 10 Months/Year
Effective: 9/8/09

ADDITIONAL POSITION

1. **Name:** Patricia Tofft
Position: Instructional Aide
Site: Creekside Oaks Elementary
Hours: 2 Hour/Day
Days: 10 Months/Year
Effective: 9/8/09

REHIRE

1. **Name:** Robin Mosley
Position: Food Service Assistant
Site: Twelve Bridges Middle
Hours: 2 Hours/Days
Days: 10 Months/Year
Effective: 8/31/09

RECLASSIFICATION

1. **Name:** Teresa Avelar
Position: Bilingual Clerk
Site: Carlin C Coppin
Hours: 2.5 Hours/Days
Days: 10 Months/Year
Effective: 9/21/09

2. **Name:** Anayat Sharifie
Position: District & Site Support Technician
Site: District Office
Hours: 4 Hours/Days
Days: 10 Months/Year
Effective: 9/16/09

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students.
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5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:
Approve Resolution 09/10.9 Authorizing The Proposed Agreement of the Transition Partnership Program

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Mary Boyle
Assistant Superintendent Educational Services

ENCLOSURES:
Yes

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
General/Categorical

MEETING DATE:
September 15, 2009

ROLL CALL REQUIRED:
Yes

BACKGROUND:

The Transition Partnership Program (TPP) extends special education transitional support services to special education students who are completing their high school education and entering the world of work. Western Placer Unified School District applied for and received a grant from the State of California Department of Rehabilitation to provide for these transition services.

RECOMMENDATION:

Approve Board Resolution authorizing signatures and agreements with the Department of Rehabilitation with regard to the Transition Partnership Program (TPP).

wp/rk/factform

RESOLUTION NO. 09/10.9

STATE OF CALIFORNIA
BOARD RESOLUTION
DR 324 (New 01/94) Computer Generated

DEPARTMENT OF REHABILITATION

☒ Original
☐ Amendment #_____

FULL Name of Corporation or Public Agency
Western Placer Unified School District

WHEREAS, the Board of Directors or Board of Trustees of the above-named corporation or public agency has read the proposed agreement between State of California, Department of Rehabilitation, and above-named corporation or public agency and said Board of Directors or Board of Trustees acknowledges the benefits and responsibilities to be shared by both parties to said agreement,

NOW, THEREFORE, BE IT RESOLVED that said Board of Directors or Board of Trustees does hereby authorize the following person:

Name of Person Authorized to Sign Agreement	Title of Person Authorized to Sign Agreement
Mary Boyle	Asst. Supt. Ed. Services

of the above-named corporation or public agency on behalf of the corporation or public agency to sign and execute said agreement and all amendments there to, except to increase the financial liability of said corporation or public agency.

CERTIFICATION

I, the Recording Secretary named below, hereby certify that the foregoing resolution was duly and regularly adopted by the Board of Directors or Board of Trustees of above-named corporation or public agency at a meeting of said Board regularly called and convened at which a quorum of said Board of Directors or Board of Trustees was present and voting, and that said resolution was adopted by a vote of the majority of all Directors or Trustees present at said meeting.

IN WITNESS WHEREOF, I have hereunto set my hand as Recording Secretary of said corporation or public agency.

Address Where Board Meeting Held
Lincoln High School, 790 J Street, Lincoln CA 95648

Date of Board Meeting	Signature of Recording Secretary	Date Signed
9/01/09	✍	9/01/09

4.2.1

STATE OF CALIFORNIA — DEPARTMENT OF REHABILITATION

GRANT/CONTRACT SIGNATURE AUTHORIZATION

DR 325 (Rev. 12/98) Computer Generated

GRANTEE/CONTRACTOR:	SUBGRANTEE/CONTRACTEE: (Legal Corporation/Public Agency Name & Address)
STATE OF CALIFORNIA Department of Rehabilitation 721 Capitol Mall Sacramento, California 95814	Western Placer Unified School District Transition Partnership Program (TPP) 600 Sixth Street Lincoln, California 95648

The following persons are authorized to request reimbursement of expenses incurred as a result of the agreement between the Grantee/Contractor and Subgrantee/Contractee named above:

Signature	Name (Please Type or Print)	Title (Please Type or Print)
Tammy Forrest	Tammy Forrest	Director of Special Education
Mary Boyle	Mary Boyle	Asst Supt Ed Services
Carrie Carlson	Carrie Carlson	TPP Budget Manager

I hereby delegate authority to request reimbursement of expenses as shown above.

Authorized Signature per Board Resolution	Name (Please Type or Print)	Date Signed
Mary Boyle	Mary Boyle	8/25/09

4.2.2

Public

Hearing

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Public Hearing re Instructional Materials

AGENDA ITEM AREA:
Public Hearing

REQUESTED BY:
Mary Boyle
Assistant Superintendent Educational Services

ENCLOSURES:
WPUSD Textbook Adoption Cycle
Public Hearing Notice

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
Categorical/General

MEETING DATE:
September 15, 2009

ROLL CALL REQUIRED:
No

BACKGROUND:

Education ode 60119 requires that the governing board of a school district hold an annual instructional materials public hearing to determine whether the district has sufficient standards-aligned textbooks or instructional materials for students in each of its schools.

Western Placer Unified School District has followed state requirements regarding the adoption of appropriate standards-aligned textbooks for grades K – 12 and provides sufficient textbooks and instructional materials for all core academic areas.

RECOMMENDATION:

Discussion.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Adopted Textbook Curriculum
August, 2009

- **History-Social Science - (Adoption Cycle 2005 – 2007)**
  - **K – 5** Pearson Scott Foresman History/Social Science for California (Adopted 2007)
  - **6 – 8** Holt Rinehart & Winston History Social Studies (Adopted 2006)
  - **9 – 12** McDougal Littell World History (Adopted 2005); Glencoe McGraw Hill Economics; McDougal Littell US History (Adopted 2006); Prentice Hall Comparative Politics (Adopted 2006)

- **Science – (Adoption Cycle 2006 – 2008)**
  - **K – 5** FOSS Science (Adopted 2007)
  - **6 – 8** Pearson Prentice Hall – Focus on Science for California (Adopted 2007)
  - **9 – 12** Pearson Prentice Hall Biology – (Adopted 2007); Kendall Hunt Biology – An Ecological Approach; Addison Wesley Chemistry (Adopted 2007); Kendall Hunt Forensic Science (Adopted 2007)

- **Mathematics – (Adoption Cycle 2007-2009)**
  - **K – 5** Harcourt School Publishers HSP CA Math (Adopted 2009)
  - **6 – 7** Holt California Math (Adopted 2009)
  - **8** Mc Dougal Littlel Algebra I (Adopted 2009)
  - **9 – 12** McDougal Littell Algebra; Glencoe/McGraw Hill – PreCalculus I & McDougal Littell Geometry (2009)

- **English/Language Arts, including the English language development component of an adopted program – (Next Adoption cycle 2010 – 2012)**
  - **K – 5** Houghton Mifflin Reading Language Arts (Adopted 2002)
  - **6 – 8** Holt Rinehart & Winston Literature and Language Arts (Adopted 2002)
  - **9 – 12** McDougall Littell The Language of Literature (Adopted 2002)

PLEASE POST August 18, 2009

WESTERN PLACER UNIFIED SCHOOL DISTRICT

NOTICE OF PUBLIC HEARING

Notice is hereby given that the Western Placer Unified School District will hold a public hearing at which the governing board shall encourage participation by parents, teachers, members of the community interested in the affairs of the school district, and bargaining unit leaders. This hearing shall make a determination, through a resolution, as to whether each pupil in each school in programs operated by Western Placer Unified School District will have sufficient textbooks or instructional materials, or both, in each of the following subjects, as appropriate, that are consistent with the content and cycles of the curriculum framework adopted by the State Board of Education (SBE):

1. Mathematics
2. Science
3. History-Social Science
4. Reading/Language Arts, including the English language development component of the adopted program.

A public hearing will be held September 15, 2009 at 7:00 p.m. in the Lincoln High School Theater. The Lincoln High School address is 970 J Street, Lincoln, CA.

The public hearing is a requirement for the district to qualify for Instructional Materials Funds for the 2009 – 20010 school year.

7.2

INFORMATION

DISCUSSION

ACTION

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Resolution re Instructional Materials
09/10.10

AGENDA ITEM AREA:
Action

REQUESTED BY:
Mary Boyle
Assistant Superintendent Educational Services

ENCLOSURES:
Resolution

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
Categorical/General

MEETING DATE:
September 15, 2009

ROLL CALL REQUIRED:
Yes

BACKGROUND:

Education ode 60119 requires that the governing board of a school district hold an annual instructional materials public hearing to determine whether the district has sufficient standards-aligned textbooks or instructional materials for students in each of its schools.

Western Placer Unified School District has followed state requirements regarding the adoption of appropriate standards-aligned textbooks for grades K – 12 and provides sufficient textbooks and instructional materials for all core academic areas.

A Public Hearing was held on September 15, 2009 regarding this requirement.

RECOMMENDATION:

Approve Resolution re Sufficiency of Instructional Materials

RESOLUTION 09/10.10
***Education Code* Section 60119**
Resolution on Sufficiency of Instructional Materials

RESOLUTION REGARDING SUFFICIENCY OR INSUFFICIENCY OF INSTRUCTIONAL MATERIALS:

Whereas, the governing board of Western Placer Unified School District, in order to comply with the requirements of *Education Code* Section 60119 held a public hearing on September 15, 2009, at seven o'clock, which is on or before the eighth week of school (between the first day that students attend school and the eighth week from that day) and which did not take place during or immediately following school hours, and;

Whereas, the governing board provided at least 10 days notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

Whereas, the governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

Whereas, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the district, and;

Whereas, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

Whereas, sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects:

- Mathematics – (Adoption Cycle 2007 – 2009)
  - K – 5 HSP California Mathematics (Adopted 2009)
  - 6 – 8 McDougal Littell Concepts and Skills Courses 1 & 2 and Algebra I (Adopted 2009)
  - 9 – 12 McDougal Littell Algebra; Glencoe/McGraw Hill PreCalculus (Adopted 2008); McDougal Littell (Geometry (Adopted 2008)

- Science – (Adoption Cycle 2006 – 2008)
  - K – 5 Delta Science/FOSS (Adopted 2007)
  - 6 – 8 Pearson Prentice Hall – Focus on Science for California (Adopted 2007)
  - 9 – 12 Pearson Prentice Hall Biology (Adopted 2007); Kendall Hunt Biology – An Ecological Approach; Addison Wesley Chemistry (Adopted 2007); Kendall Hunt Forensic Science (Adopted 2007)

8.1.1

- History-Social Science – (Adoption Cycle 2005 – 2007)
  - K – 5 Pearson Scott Foresman History/Social Science for California (Adopted 2007)
  - 6 – 8 Holt Rinehart & Winston History Social Studies (Adopted 2006)
  - 9 – 12 McDougal Little World History (Adopted 2005); Glencoe McGraw Hill Economics; McDougal Little US History (Adopted 2006); Prentice Hall Comparative Politics (Adopted 2006)

- English/Language Arts, including the English language development component of an adopted program – (Adoption Cycle 2008 – 2010)
  - K – 5 Houghton Mifflin Reading Language Arts (Adopted 2002)
  - 6 – 8 Holt Rinehart & Winston Literature and Language Arts (Adopted 2002)
  - 9 – 12 McDougall Little The Language of Literature (Adopted 2002)

Whereas, laboratory science equipment was available for science laboratory classes offered in grades 9-12, inclusive;

Therefore, it is resolved that for the 2009 – 2010 school year, the Western Placer Unified School District has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

PASSED AND ADOPTED THIS 15TH day of September 2009, By the Governing Board of Western Placer Unified School of Placer County, California

I, Ana Stevenson, Clerk of the Governing Board of Western Placer Unified School District of Placer County, California, certify that the foregoing is a full, true and correct copy of a resolution adopted by the said Board at a public School Board Meeting thereof held at a regular public place of meeting and the resolution is on file in the office of said Board.

_____ _____

(Clerk) (Date)

8.1.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Retention Policy Changes

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Mary Boyle

ENCLOSURES:
AR 5123

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
None

MEETING DATE:
September 15, 2009

ROLL CALL REQUIRED:
No

BACKGROUND:

Current Administrative Regulation 5123 allows teachers in grades 2 – 8 two options for students who are significantly below grade level whom they believe should be considered for retention: either retain the student at the end of the academic year or place those students in a mandatory six-week summer session, with additional evaluation at the end of that session and a final recommendation for retention or promotion at that time. Summer session teachers find it extremely challenging to make retention decisions regarding a student's academic placement after only six weeks of instruction and interaction with those students. With this in mind, and with the consideration that summer school may not be offered in the future due to budget constraints, changes to AR5123 are recommended. The recommended changes require the decision for retention to be made at the end of the academic year by the regular teacher(s) rather than at the end of the six-week summer session by a new teacher. Summer school intervention, if available, would be offered to qualifying kindergarten through eighth grade students as an option for academic support, but would not be required for promotion.

RECOMMENDATION:

Approve revisions of AR 5123.

wp/rk/factform

8.2

PROMOTION/ACCELERATION/RETENTION

Acceleration from Kindergarten to First Grade

A student enrolled in kindergarten may be admitted to the first grade at the discretion of the Superintendent or designee and with the consent of the parent/guardian, upon determination that the child is ready for first-grade work. (Education Code 48011)

Admission shall be subject to the following minimum criteria: (5 CCR 200)

1. The student is at least five years of age.

2. The student has attended a public school kindergarten for a long enough time to enable school personnel to evaluate his/her ability.

3. The student is in the upper five percent of his/her age group in terms of general mental ability.

4. The physical development and social maturity of the student are consistent with his/her advanced mental ability.

5. The parent/guardian of the student has filed a written statement with the school district approving the placement in first grade.

Continuation in Kindergarten

Students who have completed one year of kindergarten shall be admitted to first grade unless the parent/guardian and the Superintendent or designee agree that the student shall continue in kindergarten for not more than one additional school year. (Education Code 48011)

Whenever a student continues in kindergarten for an additional year, the Superintendent or designee shall secure an agreement, signed by the parent/guardian, stating that the student shall continue in kindergarten for not more than one additional school year. (Education Code 46300)

Retention at Other Grade Levels

The Superintendent or designee shall require teachers to identify students who should be retained or who are at risk of being retained at the following grade levels: (Education Code 48070.5)

1. Between grades 2 and 3

2. Between grades 3 and 4

3. Between grades 4 and 5

PROMOTION/ACCELERATION/RETENTION (continued)

4. Between grades 5 and 6

5. Between grades 6 and 7

6. Between grades 7 and 8

7. Between grades 8 and 9

Students between grades 2 and 3 and grades 3 and 4 shall be identified primarily on the basis of their level of proficiency in reading. Proficiency in reading, language arts and mathematics shall be the basis for identifying students between grades 4 and 5, 5 and 6, 6 and 7, 7 and 8, and 8 and 9. (Education Code 48070.5)

(cf. 6142.91 - Reading/Language Arts Instruction)
(cf. 6142.92 - Mathematics Instruction)

Students shall be identified on the basis of either assessment results or grades and other indicators of academic achievement, as established by Board policy.

(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 6162.5 - Student Assessment)

Performance Indicators

The following indicators of performance will be used as the minimum standard for promotion:

Elementary

- Promotion to third grade: An average grade of "two" (minimum) or better on the reading portion of the student's second grade report card.

- Promotion to fourth grade: An average grade of "two" (minimum) or better on the reading portion of the student's third grade report card.

- Promotion to fifth grade: An average grade of "two" (minimum) or better on the reading, language arts, and math portions of the student's fourth grade report card.

- Promotion to sixth grade: An average of "two" (minimum) or better on the reading, language arts, and math portions of the student's fifth grade report card.

PROMOTION/ACCELERATION/RETENTION (continued)

A grade of "two" (minimum) is determined by teacher which may include the following assessments:

- Curriculum Based Measurement linked to performance of "Basic" on the California Standards Test in language arts and/or math for grading period
- 65 percent correct on core standards based curriculum
- District approved assessments which include benchmarks for each grading period (e.g. CRLP, Lexile)

Middle Grades

- Promotion from sixth to seventh, seventh to eighth, and eighth to ninth grade. An average grade of "C" or better in language arts, and math and an overall grade point average of 2.0 or better on the student report card ***for the year***, or a score of "Proficient" on standards-based language arts and math tests. (District test on STAR)

If a student is identified as performing below the minimum standard for promotion, the student shall be retained in his/her current grade level unless the student's regular classroom teacher determines, in writing, that retention is not the appropriate intervention for the student's academic deficiencies. This determination shall specify the reasons that retention is not appropriate for the student and shall include recommendations for interventions other than retention that, in the opinion of the teacher, are necessary to assist the student in attaining acceptable levels of academic achievement. (Education Code 48070.5)

~~If the teacher's recommendation to promote is contingent on the student's participation in a summer school or interim session remediation program, the student's academic performance shall be reassessed at the end of the remediation program, and the decision to retain or promote the student shall be reevaluated at that time.~~

The teacher's evaluation shall be provided to and discussed with the student's parents/guardians and the principal before any final determination of retention or promotion. (Education Code 48070.5)

(cf. 6177 - Summer School)
(cf. 6179 - Supplemental Instruction)

Summary School Options

~~The~~ ***If available,*** summer school ***intervention*** ~~option~~ will be offered to ***qualifying Kindergarten*** ~~all sixth~~ through eighth grade students for academic support. ~~that meet one of the following criteria:~~

8.2.3

PROMOTION/ACCELERATION/RETENTION (continued)

- ~~Attain a performance level of "Proficient" or high on end of year standards-based tests in language arts and math~~
- ~~Average grade of "C" (2.0) or better in language arts for the year~~
- ~~Average grade of "C" (2.0) or better in math for the year~~
- ~~Average grade of "C" (2.0) or better overall for the year~~

Promotion Of Students Based On Retention As Intervention

If the student's identified teacher(s) determines that retention is not the appropriate intervention for the student's academic deficiencies, the reasons must be specified in writing to the parent/guardian and administrator and must include recommendations for interventions other than retention that are necessary to assist the student to attain acceptable levels of student achievement. If the teacher's recommendation to promote is contingent upon the student's participation in a remedial program, the student's academic performance shall be reassessed at the end of the remediation program and the decision to retain or promote the student shall be reevaluated at that time.

Accommodations and Modifications

An accommodation is a change in the course, standard, test preparation, location, timing, scheduling, expectations, student response and/or other attribute which provide access for a student with a disability to participate in a course, standard or test, which does not fundamentally alter or lower the standard or expectation of the course, standard or test.

Special Needs Students

The local Board of Trustees has adopted policies for the promotion and retention of students. Promotion is based on the indicators of academic achievement, which are identified in this Administrative Regulation.

In most cases a student with special needs will be placed in the age appropriate grade. The IEP team shall consider whether the student can meet the district's academic achievement requirements for promotion. If the IEP team determines that the student can meet the district's academic achievement goals, the IEP team shall document that finding in the IEP and the student will be promoted or retained based on districtwide promotion and retention guidelines (identified in entirety in this AR 5123)

If the IEP team determines a student is unable to meet districtwide promotion standards due to the nature or degree of the disability the IEP team will develop an IEP which creates an exception to district requirements for promotion and retention in response to the effects of the disability. The IEP shall specifically state through the goals and objectives what the student is expected to meet in order to be promoted to the next grade level. In addition to setting goals and objectives for promotion, potential consequences will be documented in the IEP and discussed amongst the IEP team with regard to satisfying district requirements for graduation with a diploma.

8.2.4

PROMOTION/ACCELERATION/RETENTION (continued)

A modification is a change in the course, standard, test preparation, location, timing, scheduling, expectations, student response, and or other attribute which provide access for a student with a disability to participate in a course, standard or test, but which does fundamentally alter or lower the standard or expectation of the course, standard or test. (Freedman, 1999)

If the IEP team determines that a student requires accommodations or modifications in order to assist him or her in demonstrating progress, the IEP team shall specifically document the accommodations or modifications that will be made. The decision to include accommodations or modifications is to be made by the IEP team and shall be made on an individualized basis.

Retention of Special Needs Students

If a student with a disability fails to meet district promotion standards or individual promotion standards identified in the student's IEP, the district shall hold an IEP meeting to determine whether:

1. The current IEP appropriately provided for the student's needs

2. The manner of assessment, accommodations or modifications identified in the IEP were appropriate

3. The services required by the student to make progress were identified in the IEP and provided to the student

4. Assessments conducted were consistent with the IEP

5. Were the linguistic needs of English Language Learners appropriately identified?

Where a student with a disability is held to district academic achievement criteria and the student has been provided all of the services necessary (as determined by the IEP team) for the student to progress in the general education curriculum, the student may be retained based on the criteria for retention applied to other students.

Where a student with a disability has individualized achievement criteria identified on the student's IEP, the student may only be retained upon recommendation of the IEP team.

PROMOTION/ACCELERATION/RETENTION (continued)

Limited English Proficient/English Language Learners

The English Language Learner (ELL) student's English Learner Individualized Learning Plan (ELILP) is the determining factor for expected levels of performance and achievement. Students with an ELILP should be promoted or retained based on adherence to the ELILP goals and objectives. Generally, the goal of one performance level per year in language arts and one grade level per year in math will be the basis for goals on the ELILP. An ELILP may include accommodations that alter the mode of assessment in response to a student's English level. These accommodations must appear in the student's ELILP.

(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 6162.5- Student Assessment)

If a student is identified as performing below the minimum standard for promotion, the student shall be retained in his/her current grade level unless the student's identified teacher(s) determine, in writing, that retention is not the appropriate intervention for the student's academic deficiencies. This determination shall specify the reasons that retention is not appropriate for the student and shall include recommendations for interventions other than retention that, in the opinion of the teacher, are necessary to assist the student in attaining acceptable levels of academic achievement. (Education Code 48070.5)

Special Education Students meeting Districtwide Promotion Criteria:

For areas included in the student's IEP, the student's special education teacher will serve as the identified teacher. For all other subject areas the principal or designees shall specify the teacher(s) responsible for the decision to promote or retain the student.

Special Education Students Requiring Individual Promotion Standards Determined by the IEP Team:

The IEP team will determine whether the student is retained based on the individualized promotion standards (goals and objectives) identified in the student's IEP.

An English Language Development/Bilingual/CLAD/SDAIE teacher will be the identified teacher for those students with a Bilingual Individualized Learning Plan.

When a student is identified as being at risk of retention, the identified teacher(s) shall so notify the student's parents/guardians as early in the school year as practicable. The student's parent/guardian shall be provided an opportunity to consult with the teacher(s) responsible for the decision to promote or retain the student. (Education Code 48070.5)

(cf. 5145.6 - Parental Notifications)

8.2.6

PROMOTION/ACCELERATION/RETENTION (continued)

Identification of Students at Risk of Retention

Site administrators are responsible for implementing the following process for early identification of students at risk of retention:

1. Parents/guardian will be notified of the retention policy and the contact information for the school staff members(s) they should call about concerns related to their child's academic progress. Parents/guardian should also be informed that if they have a concern at any time about the progress of their child, they should contact their school to schedule an appointment.

2. A plan will be written and signed between the parent/guardian, school and student (if appropriate) by the end of the first seven weeks for any second through eighth grade student at risk of retention. The plan will include specific intervention(s) to diminish the risk of retention. Interventions should include instructional program, but may include any factor contributing to the risk of retention.

3. If by the end of the first grading period a student is at risk of retention, a plan may be modified and parents notified to continue or adjust a remedial program or make other recommendations to alleviate the risk of retention. Some of the strategies may include but are not limited to: examining and altering current instructional strategies or materials, tutoring, change in schedule, or referral to support service.

4. If by mid-year, the student remains at-risk for retention, additional options may be considered including, but not limited to, referral to an alternative program for more intensive services or access to additional instructional time (during the day, extended day, Saturday). Parents/guardian will be informed in writing of any decisions and results.

5. Only when the interventions have been unsuccessful and student has not made sufficient academic progress during the course of the school year will the student be considered for retention. All potential retentions will be reviewed at the site level by the principal or designee with input from the parent/guardian.

If the student does not have a single regular classroom teacher, the principal or designee shall specify the teacher(s) responsible for the decision to promote or retain the student. (Education Code 48070.5)

When a student is identified as being at risk of retention, the Superintendent or designee shall so notify the student's parent/guardian as early in the school year as practicable. The student's parent/guardian shall be provided an opportunity to consult with the teacher(s) responsible for the decision to promote or retain the student. (Education Code 48070.5)

8.27

PROMOTION/ACCELERATION/RETENTION (continued)

(cf. 5145.6 - Parental Notifications)

The Superintendent or designee shall also provide a copy of the district's promotion/retention policy and administrative regulation to those parents/guardians who have been notified that their child is at risk of retention.

Appeals

The teacher's decision to promote or retain a student may be appealed consistent with Board of Trustees policy, administrative regulation and law.

The burden shall be on the appealing party to show why the teacher's decision should be overruled. (Education Code 48070.5)

To appeal a teacher's decision, the appealing party shall submit a written request to the Superintendent or designee specifying the reasons that the teacher's decision should be overruled. The appeal must be initiated within 10 school days of the determination of retention or promotion.

The teacher shall be provided an opportunity to state orally and/or in writing the criteria on which his/her decision was based.

Within 30 days of receiving the request, the Superintendent or designee shall determine whether or not to overrule the teacher's decision. Prior to making this determination, the Superintendent or designee may meet with the appealing party and the teacher. If the Superintendent or designee determines that the appealing party has overwhelmingly proven that the teacher's decision should be overruled, he/she shall overrule the teacher's decision.

The Superintendent or designee's determination may be appealed by submitting a written appeal to the Board within 15 school days. Within 30 days of receipt of a written appeal, the Board shall meet in closed session to decide the appeal. The Board's decision may be made on the basis of documentation prepared as part of the appeal process or, at the discretion of the Board, the Board may also meet with the appealing party, the teacher and the Superintendent/designee to decide the appeal. The decision of the Board shall be final.

(cf. 9321 - Closed Session Purposes and Agendas)
(cf. 9321.1 - Closed Session Actions and Reports)

If the decision of the Board is unfavorable to the appealing party, he/she shall have the right to submit a written statement of objections which shall become part of the student's record.

(cf. 1312 - Complaints Against the Schools)
(cf. 5125 - Student Records)
(cf. 5125.3 - Challenging Student Records)

8.28

PROMOTION/ACCELERATION/RETENTION (continued)

Remedial Instruction

With the parent/guardian's consent, the Superintendent or designee may require a student in grades 2 through 9 who has been retained at grade level to participate in a program of direct, systematic and intensive supplemental instruction that meets the requirements of Education Code 37252. Such programs shall be offered during the summer, after school, on Saturdays and/or during intersessions. Services shall not be provided during the regular instructional day if it would result in the student being removed from classroom instruction in the core curriculum. (Education Code 37252.5)

(cf. 6177 - Summer School)
(cf. 6179 - Supplemental Instruction)

The Superintendent or designee shall seek the active involvement of parents/guardians and classroom teachers in the development and implementation of these supplemental instructional programs. (Education Code 37252.5)

In addition, the Superintendent or designee may provide supplemental instruction to students in grades 2 through 6 with low scores in mathematics, reading or written expression, in the following priority order: (Education Code 37252.5)

These services shall be provided to students in the following priority order: (Education Code 37252.5)

1. Students who have been recommended for retention or who have been identified as being at risk of retention pursuant to Education Code 48070.5 or district policy

2. Students who have been identified as having a deficiency in mathematics, reading or written expression based on the results of the tests administered under the Standardized Testing and Reporting program

This supplemental instruction program shall be developed in accordance with the requirements of Education Code 37252.7

If a special education student attends a district remedial summer school program, the district shall hold an IEP meeting to determine the supports and/or services the student will need to benefit from the program. (Education Code 37252.5)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
District and Site AYP and API Results

AGENDA ITEM AREA:
Information/Discussion

REQUESTED BY:
Mary Boyle

ENCLOSURES:
Handouts at Meeting

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
None
Title I Requirements

MEETING DATE:
September 15, 2009

ROLL CALL REQUIRED:
No

BACKGROUND:

Each fall, the California Department of Education (CDE) releases scores for Adequate Yearly Progress (AYP – federal requirements) and Academic Performance Index (API – state requirements) for each school and district within the state of California. Districts and sites are expected to meet pre-set federal AYP requirements for student proficiency on grade level standards in the areas of language arts, mathematics, science and social science; districts and sites are expected to make growth on their API scores, indicating progress toward a score of 800 or more on a scale of 1000. Sites and districts are required to meet expectations for students overall and for all significant subgroups.

CDE is releasing AYP and API information on the morning of Tuesday, September 15. Information on our district and school site AYP and API scores will be shared at the Board meeting that evening.

RECOMMENDATION:

Information only.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:

Approve Resolution 09/10.11 to Adopt the 2009-10 Western Placer Unified School District Gann Limit

AGENDA ITEM AREA:

Discussion/Action

REQUESTED BY:

Terri Ryland
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

2008-09 Unaudited Actuals

MEETING DATE:

September 15, 2009

ROLL CALL REQUIRED:

Yes

BACKGROUND:

Shortly after Proposition 13, the 1978 Jarvis-Gann amendment was enacted. Proposition 4, adopted in November 1979, established a constitutional limit on the allowable growth in state and local government spending. These appropriation limits, commonly called Gann Limits, allow government spending to grow at a rate no faster than inflation and change in population.

Education Code Sections 1629 and 42132 specify that by September 30, county office and district governing boards shall adopt a resolution identifying their estimated appropriation limit for the current year and their annual appropriation limit for the preceding year.

RECOMMENDATION:

Administration recommends the Board of Trustees approve Resolution 09.10/11 to adopt the 2009-10 Western Placer Unified School District Gann Limit.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
2009-10 Gann Limit
Resolution No. 09/10.11

A RESOLUTION BEFORE THE GOVERNING)
BOARD OF THE WESTERN PLACER UNIFIED)
SCHOOL DISTRICT ADOPTING THE 2009-10)
GANN LIMIT)

The following **RESOLUTION** was duly passed and adopted by the Board of Trustees of the above-entitled district at a regular meeting held on the 15th day of September, 2009, by roll call vote.

AYES:
NOES:
ABSENT:

WHEREAS, in November 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIIIB to the California Constitution; and

WHEREAS, in the provisions of that Article establish maximum appropriation limits, commonly called "Gann Limits," for public agencies including school districts; and

WHEREAS, the District must establish a Gann Limit for the 2008-09 fiscal year and a projected Gann Limit for the 2009-10 fiscal year in accordance with the provisions of Article XIIIB and applicable statutory law; and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees does provide public notice that the attached calculations and documentation of the Gann Limits for the 2008-09 and 2009-10 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED, that this Board does hereby declare that the appropriations in the Budget for the 2008-09 and 2009-10 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED, that the Superintendent provide copies of this resolution along with the appropriate attachments to interested citizens of this District.

THE FOREGOING RESOLUTION was duly passed by the Governing Board of the Western Placer Unified School District on the 15th of September, 2009.

President of the Board, Governing Board
Western Placer Unified School District

ATTEST:

Clerk, Governing Board
Western Placer Unified School District

8.4.1

	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2007-08 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)		2007-08 Actual			2008-09 Actual	
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	30,211,299.12		30,211,299.12			33,300,132.86
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	5,942.85		5,942.85			6,281.17
ADJUSTMENTS TO PRIOR YEAR LIMIT		Adjustments to 2007-08			Adjustments to 2008-09	
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2008-09 data should tie to Principal Apportionment Attendance Software reports)		2008-09 P2 Report			2009-10 P2 Estimate	
1. Total K-12 ADA (Form A, Line 10)	6,154.75		6,154.75	6,234.00		6,234.00
2. ROC/P ADA**			0.00			0.00
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**	88,497.00		88,497.00	0.00		0.00
5. Divide Line B4 by 700 (Round to 2 decimal places)			126.42			0.00
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			6,281.17			6,234.00
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School			0.00			0.00
8. Divide Line B7 by 525 (Round to 2 decimal places)						
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			6,281.17			6,234.00
C. LOCAL PROCEEDS OF TAXES TAXES AND SUBVENTIONS (Funds 01, 09, and 62)		2008-09 Actual			2009-10 Budget	
1. Homeowners' Exemption (Object 8021)	363,985.00		363,985.00	355,463.00		355,463.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	13.34		13.34	0.00		0.00
4. Secured Roll Taxes (Object 8041)	36,849,129.56		36,849,129.56	33,350,060.00		33,350,060.00
5. Unsecured Roll Taxes (Object 8042)	1,014,084.55		1,014,084.55	1,070,634.00		1,070,634.00
6. Prior Years' Taxes (Object 8043)	67,442.31		67,442.31	0.00		0.00
7. Supplemental Taxes (Object 8044)	624,365.45		624,365.45	604,592.00		604,592.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,004,721.10		1,004,721.10	1,009,675.00		1,009,675.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Objects 8047 & 8625) (Only if not counted in redevelopment agency's limit)	155,717.14		155,717.14	108,620.00		108,620.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(13,280,958.00)		(13,280,958.00)	(12,082,000.00)		(12,082,000.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	26,798,500.45	0.00	26,798,500.45	24,417,044.00	0.00	24,417,044.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	26,798,500.45	0.00	26,798,500.45	24,417,044.00	0.00	24,417,044.00

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	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			410,702.11			444,862.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			410,702.11			444,862.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	11,741,215.84		11,741,215.84	10,561,459.00		10,561,459.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	8,350.14		8,350.14	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8311)**	0.00		0.00	0.00		0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8319)**	0.00		0.00	0.00		0.00
28. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)**	0.00		0.00	0.00		0.00
29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)**	0.00		0.00	0.00		0.00
30. ROC/P Apportionment - CY (Res. 6350, Object 8311)**	0.00		0.00	0.00		0.00
31. ROC/P Apportionment - PY (Res. 6350, Object 8319)**	0.00		0.00	0.00		0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8480)**	0.00		0.00	0.00		0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	2,091,662.00		2,091,662.00	2,020,681.00		2,020,681.00
35. Class Size Reduction, Grade 9 (Object 8435)**	0.00		0.00	0.00		0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	13,841,227.98	0.00	13,841,227.98	12,582,140.00	0.00	12,582,140.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	363,788.00		363,788.00	265,277.00		265,277.00
38. TOTAL STATE AID (Lines C36 plus C37)	14,205,015.98	0.00	14,205,015.98	12,847,417.00	0.00	12,847,417.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	52,204,946.44		52,204,946.44	46,979,242.00		46,979,242.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	402,220.15		402,220.15	602,500.00		602,500.00
APPROPRIATIONS LIMIT CALCULATIONS	**2008-09 Actual**			**2009-10 Budget**		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			30,211,299.12			33,300,132.86
2. Inflation Adjustment			1.0429			1.0062
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0569			0.9925
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			33,300,132.86			33,255,294.23
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			26,798,500.45			24,417,044.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B9 or $2,400; but not greater than Line C38 or less than zero)			753,740.40			748,080.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			6,912,334.52			9,283,112.23
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			6,912,334.52			9,283,112.23
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])			261,746.40			437,813.08
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			27,060,246.85			24,854,857.08
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)			6,650,588.12			8,845,299.15
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			27,060,246.85			
b. State Subventions (Line D8)			6,650,588.12			
c. Less: Excluded Appropriations (Line C23)			410,702.11			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			33,300,132.86			

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	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Michael C. Genest, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
Summary	**2008-09 Actual**			**2009-10 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			33,300,132.86			33,255,294.23
12. Appropriations Subject to the Limit (Line D9d)			33,300,132.86			

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

Carrie Carlson
Gann Contact Person

(916) 434-5095
Contact Phone Number

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WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

2008-09 Grand Jury Report and Response

AGENDA ITEM AREA:

Information

REQUESTED BY:

Terri Ryland, Assistant Superintendent
Business & Support Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Office

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

September 15, 2009

ROLL CALL REQUIRED:

No

BACKGROUND:

The 2007-08 San Mateo County Grand Jury investigated the practice of "cash out refunding" of general obligation (GO) bonds by school districts in its county. This term refers to the refinancing of an original bond issue in a way that generates additional cash that may be used by the district for its capital program. Unlike the original bond issue, which requires voter approval, the refinancing issue requires approval only by the school board. It does not require any voter approval, or any specific voter notification, even though additional public debt is generated through the process. After publishing its final report, the San Mateo Grand Jury sent copies to all grand juries in the state, suggesting that this subject might be a worthwhile area for each jury to look into.

The Placer County Grand Jury decided to investigate these situations to determine how and why they had been done and what considerations were appropriate in this area for the future. During its investigation, the Jury broadened its scope from cash out refunding to include school district GO bond refinancing in general. After a year of study, the Jury published eight "Findings:"

Finding 1: The Attorney General's recently published opinion makes it unlikely that any future cash out refundings will take place, unless case law develops from future lawsuits or legislation that overrides that opinion.

Finding 2: Even if the Attorney General's opinion had not been issued, it is, at best, legally questionable for additional money for capital projects to be taken out of a bond refinancing beyond what was approved by voters.

Finding 3: Voters and taxpayers received virtually no communication from the school districts in the seven cases of bond refinancing examined by the Grand Jury, either before or after the decisions were made other than publicly noticed on agendas.

Finding 4: Refinancing decisions may involve millions of dollars, but no requirement exists for communicating these decisions to taxpayers beyond minimal legal notice.

Finding 5: Especially because the document involved in refinancing a bond issue does not normally disclose explicitly the details about the bond proceeds and what is done with the money, refinancings present a high potential for abuse. This can include cash being taken out of the transaction without being authorized, excessive fees being charged for issuance, taxpayer savings being much less than expected when the effort was approved, etc.

Finding 6: No timely, reliable State oversight exists for the refinancing process. School boards generally accept the recommendations of district personnel and those are generally guided significantly by the investment bankers and bond counsels whose opinions can be, by their nature, self-serving.

Finding 7: Existing State law does not require the office of the [County] Treasurer to be involved early in the process of issuing GO bonds or to be involved at all in bond refinancings. However, the Treasurer can provide valuable services to school districts regarding their proposed bond issues. The Treasurer's office can offer an impartial viewpoint on alternatives and provide access to others in the financial community with different points of view. The Treasurer can help structure the many variables of a bond offering to be in the best interests of the district. The Treasurer can help evaluate the fee structure to ensure costs are not excessive and can help make sure that the terms of the proposed issue are well understood and do not include cash out provisions or other inappropriate features. A school district and its property taxpayers would benefit from taking advantage of the Treasurer's knowledge, experience and capabilities. In the absence of any State statues that require this communication to take place, this arrangement may best be established by mutually voluntary agreement.

Finding 8: The currently outstanding GO bonds in Placer County school districts represent a significant potential opportunity for taxpayers to benefit from refinancing those bonds when market conditions permit.

Staff has worked with the other business officials in the County, as well as the Treasurer, to compose a thorough yet consistent response to all of the Grand Jury's findings and recommendations.

RECOMMENDATION:

Administration recommends the Board receive and review the Grand Jury report findings and proposed letter of response.

8.5.1

September 15, 2009

The Honorable Alan V. Pineschi
Presiding Judge of the Superior Court
County of Placer
PO Box 619072
Roseville CA 95661

Placer County Grand Jury
11490 C Avenue
Auburn CA 95603

RE: Response to Grand Jury Report on Refinancing School District Bonds

Dear Judge Pineschi and Members of the Grand Jury:

Response to Grand Jury Findings:

Finding #1:
The Attorney General's recently published opinion makes it unlikely that any future cash out refundings will take place, unless case law develops from future lawsuits or legislation that overrides that opinion.

The Western Placer Unified School District agrees with this opinion.

Finding #2:
Even if the Attorney General's opinion had not been issued, it is, at best, legally questionable for additional money for capital projects to be taken out of a bond refinancing beyond what was approved by voters.

Partially Agree: Initially, education officials were guided by bond counsels in concert with underwriters and financial advisors who were and are considered top experts in the field of California public finance. These bond counsel firms put their names on legal opinions regarding the validity of these financings. While, as stated in the Grand Jury Report, the Treasurer and the current Assistant Superintendent of Business at Western Placer Unified School District have an opinion on the practice of cash-out refunding, they do not consider themselves qualified to render a legal opinion on the practice of cash-out refunding.

Finding #3:
Voters and taxpayers received virtually no communication from the school districts in the seven cases of bond refinancing examined by the Grand Jury, either before or after the decisions were made other than publicly noticed on agendas.

Disagree with Finding: As required by law and according to District practice, all public hearing notifications, board agenda postings and documentation of minutes of meetings were posted for the public. In fact, the Brown Act requires the District to post notification of public meetings only on the front door to the District office. However, in

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the Western Placer Unified School District, additional communication/notification is posted at all school sites, and now is also posted on the District web site. As standard operating procedure, the public notification process and board meeting discussions, including public comment, serve to provide voters and taxpayers every opportunity to be fully informed and to have their concerns addressed publicly.

Finding #4:
Refinancing decisions may involve millions of dollars, but no requirement exists for communicating these decisions to taxpayers beyond minimal legal notice.

The District agrees with this finding.

Finding #5:
Especially because the document involved in refinancing a bond issue does not normally disclose explicitly the details about the bond proceeds and what is done with the money, refinancings present a high potential for abuse. This can include cash being taken out of the transaction without being authorized, excessive fees being charged for issuance, taxpayer savings being much less than expected when the effort was approved, etc.

The District agrees that the potential for abuse exists. The District does not have actual information on how often this is the case on a market basis and, therefore, cannot make a determination as to qualifying the potential as high or otherwise.

Finding #6:
No timely, reliable State oversight exists for the refinancing process. School boards generally accept the recommendations of district personnel and those are generally guided significantly by the investment bankers and bond counsels whose opinions can be, by their nature, self-serving.

The District agrees that there is no timely, reliable State oversight for the refinancing process. The District also agrees that investment banker and bond counsel opinions "can be" self-serving.

Finding #7:
Existing State law does not require the office of the [County] Treasurer to be involved early in the process of issuing GO bonds or to be involved at all in bond refinancings. However, the Treasurer can provide valuable services to school districts regarding their proposed bond issues. The Treasurer's office can offer an impartial viewpoint on alternatives and provide access to others in the financial community with different points of view. The Treasurer can help structure the many variables of a bond offering to be in the best interests of the district. The Treasurer can help evaluate the fee structure to ensure costs are not excessive and can help make sure that the terms of the proposed issue are well understood and do not include cash out provisions or other inappropriate features. A school district and its property taxpayers would benefit from taking advantage of the Treasurer's knowledge, experience and capabilities. In the absence of

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8.5.3

any State statues that require this communication to take place, this arrangement may best be established by mutually voluntary agreement.

The District agrees with this finding.

Finding #8:
The currently outstanding GO bonds in Placer County school districts represent a significant potential opportunity for taxpayers to benefit from refinancing those bonds when market conditions permit.

The District agrees that taxpayers can benefit from refinancing outstanding bonds "when market conditions permit" (emphasis added). This includes consideration of features included in the outstanding bonds that may affect the feasibility of refunding in any given market. Overall consideration must be given to the net savings generated for the benefit of taxpayers. The District regularly reviews all outstanding school GO bonds for opportunities to achieve net savings on bonds outstanding.

Response to Recommendations:

Recommendation #2:
School districts should regularly survey their outstanding bond issues in light of then-current market conditions to determine if refinancing the bonds could benefit taxpayers. The districts should make use of their various bond company contacts as appropriate to obtain analysis and counsel regarding market conditions as they apply to their existing bonds.

This recommendation has been implemented and is an on-going process at Western Placer Unified School District wherein the District regularly reviews its outstanding bonds to determine if refinancing the bonds could benefit the taxpayers. This practice is expected to continue in the future.

Recommendation #3:
When a potential bond refinancing is being considered by a school district (and it will not go before the voters for a decision), the district should make a special effort to disclose the costs and benefits to the public. It should actively seek public input before and during the board meeting at which the decision is to be made. Once a decision is made to refinance, the decision and its rationale should be disclosed and communicated to the public.

This recommendation is currently the practice at Western Placer Unified School District. In accordance with the Brown Act, in fact above and beyond the requirements of the Act, all decisions to be made are first itemized in the board agenda and posted in multiple locations, including electronically online, public comment is invited at the board meeting, and all resulting decisions are documented in the board minutes which are distributed in both paper and electronic versions.

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Recommendation #4:
Each school district should voluntarily provide the Treasurer's office with all relevant documentation for future bond refinancings in the same manner as for original bond issues.

This recommendation will be implemented and the Treasurer will be added to the distribution list for all bond documents in future refinancings, as with an original bond issuance.

Recommendation #5:
Each of the school districts with currently outstanding refinanced bond issues should work with the Treasurer's office to ensure that the documentation on file for those issues is complete.

The District will work with the Treasurer to identify any financings for which bond transcripts are not on file with the Treasurer. While the Treasurer has indicated she is willing to be a repository for bond transcripts, there is no authority to compel districts to comply with this recommendation.

Thank you for the opportunity to respond to the Grand Jury Findings and Recommendations on Refinancing School District Bonds.

Sincerely,

Scott Leaman
Superintendent

cc: School District Board of Trustees

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8.5.5

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:

Approval of the 2008-09 Unaudited Actuals

AGENDA ITEM AREA:

Discussion/Action

REQUESTED BY:

Terri Ryland
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

None

MEETING DATE:

September 15, 2009

ROLL CALL REQUIRED:

No

BACKGROUND:

The 2008-09 Unaudited Actuals are included for the Board of Trustees, and an executive summary of significant items is included below.

General Fund
General Fund expenditures exceeded revenues by ($1,579,015), leaving an ending fund balance of $18,746,312. As you know, it was an odd year for financial transactions, to say the least. While the District came into over $17,000,000 in prior years' revenue limit funds, this was not current year revenue but rather a restatement of beginning fund balance. Hence, it is not reflected in the deficit spending figure above. However, the transfers out to other funds, the Retiree Benefit Fund and the Special Reserve Fund, are reflected and the deficit spending is due to these one-time transfers. The District exceeds the new Board-approved Reserve for Economic Uncertainty requirement of 5%.

Deficit spending is again budgeted for the current and subsequent years. Staff plans to begin an early Budget Committee process this winter in order to bring our on-going expenditures in line with our revenues. While the projections show that the District will be able to meet its financial obligations for the current and subsequent two years, the District must certainly get its spending under control so as not to live entirely off of the one-time fund balance.

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WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

The results of 2008-09 and the current projections are below:

	Unrestricted General Fund		
	2008-09 Actuals	2009-10 Adopt Budget	2010-11 Projection
Revenues			
Revenue Limit	$37,976,116	$34,441,181	$36,534,455
Federal Revenue	$0	$0	$0
Other State Revenue	$3,008,565	$3,815,642	$3,800,000
Other Local Revenue	$1,501,967	$1,430,734	$1,400,000
Total Revenue	$42,486,648	$39,687,557	$41,734,455
Expenditures			
Certificated Salaries	$20,175,537	$21,190,704	$22,535,704
Classified Salaries	$3,663,138	$3,965,216	$4,035,216
Employee Benefits	$6,971,675	$7,545,317	$7,735,000
Books and Supplies	$682,523	$1,594,386	$1,600,000
Services and Other Operating	$3,587,060	$1,488,317	$1,500,000
Capital Outlay	$54,604	$0	$0
Other Outgo/Debt Service	$5,935,626	$1,055,406	$1,250,000
Total Expenditures	$41,070,163	$36,839,346	$38,655,920
Transfers In	$0		$0
Contributions to Restricted	($3,751,923)	($4,645,423)	($4,875,000)
Total Sources/Uses	($3,751,923)	($4,645,423)	($4,875,000)
Net Increase (Decrease) in Fund Balance	($2,335,438)	($1,797,212)	($1,796,465)
Net Beginning Fund Balance	$1,089,607	$16,530,456	$14,733,244
Prior Period Adjustment	$17,776,287		
Ending Fund Balance	$16,530,456	$14,733,244	$12,936,779

Basic Aid Supplement Charter School Adjustment

2008; it was a very good year. While the results of our year appear to be significant deficit spending, that deficit is due to transferring out to the Special Reserve and Retiree Benefits Funds the proceeds from the successful claim on prior year revenue limit funds. The actual prior year adjustment, and prior years' monies to be collected, ended up at $17,776,287, approximately one million dollars less than anticipated for 2003-04. Due to revised Revenue Limit forms and changes in charter school attendance reporting that year, more accurate numbers were available at the State than were available at the District, hence the 2003-04 adjustment by the State.

8.6.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

The final summary of the prior year revenue limit adjustments is reflected below:

	2008-09 Budget (P-1)	2007-08 [1]	2006-07 [1]	2005-06 [1]	2004-05 [1]	2003-04 [1]
per EC § 47663 (along with § 47635 and 42238)						
Charter school (Horizon) ADA	3,041	2,955	2,925	2,867	2,655	3,244
Resident Charter student ADA	353	321	272	226	179	189
Non-resident charter student ADA	2,688	2,634	2,653	2,641	2,476	3,055
***Estimate**: Statewide average BRL - unified* [2]	*$5,668*	*$5,821*	*$5,569*	*$5,195*	*$4,983*	*$4,842*
Actual ADA x individual BRL [5]	**(est)**	**$15,359,879**	**$14,833,189**	**$13,703,553**	**$12,860,840**	**$14,938,828**
70% calculation paid to sponsoring district	**70%**	**70%**	**70%**	**70%**	**70%**	**70%**
Total Property taxes paid to WPUSD [4]	$39,923,738	$40,824,173	$36,763,973	$29,643,910	$21,686,187	$22,192,410
less: Revenue Limit calculation	$34,736,906	$34,140,892	$29,483,136	$25,607,961	$21,625,576	$18,050,000
Excess property taxes above calculated RL	$5,186,832	$6,683,281	$7,280,837	$4,035,949	$60,611	$4,142,410
In-lieu property tax transfer [3]	$13,153,792	$13,518,357	$13,036,742	$11,147,071	$8,592,178	$10,174,742
Pro-rata percent	**39.43%**	**49.44%**	**55.85%**	**36.21%**	**0.71%**	**40.71%**
Estimated State revenue to receive	**$4,205,469**	**$5,315,592**	**$5,798,889**	**$3,473,091**	**$63,506**	**$4,257,398**
Actual State Apportionment, per P-2	**$4,205,469**	**$5,321,289**	**$5,791,355**	**$3,432,729**	**$62,402**	**$3,168,512**
cummulative "backfill"	*$21,981,756*	***$17,776,287*** [6]				

Budget to Actual

As with each year, budget savings occur as the difference between the approved budget and the actual results of operations. Revenue swings played a big role this year in trying to keep up with budget changes. The Special Education AB602 money from the SELPA was $400,000 higher than expected, we received almost half of the ARRA/SFSF federal funds, and after the end of the year, the change in the State Revenue Limit deficit resulted in additional $500,000 of unanticipated Revenue Limit money. The changes in **Revenue Limit alone** from the June 2009 budget adoption up to closing the books are below:

"Revenue Limit" Revenues
Adopted Budget vs. Unaudited Actuals

	as of 2009-10 Adopted Budget	*as of Unaudited Actuals*	*Inc/(Dec)*	
2008-09 Revenue Limit				
Total Revenue Limit (Line 24 on Form RL) [A]	33,376,190	34,736,906	1,360,716	1
Total, Other Items (Line 41 on Form RL) [B]	4,648,165	3,841,681	(806,484)	2
Total Revenue Limit	38,024,355	38,578,587	554,232	
	as of 2009-10 Adopted Budget	*as of Unaudited Actuals*	*Inc/(Dec)*	
2009-10 Revenues				
Total Revenue Limit (Line 24 on Form RL) [A]	33,351,918	31,362,423	(1,989,495)	3
Total, Other Items (Line 41 on Form RL) [B]	2,934,723	3,706,536	771,813	4
Total Revenue Limit	36,286,641	35,068,959	(1,217,682)	

8.6.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

[A] *Total Revenue Limit represents amount before transfer of community school funds and posting of Basic Aid Charter Supplement calculation. Reflects ADA, base revenue limit, property tax transfer to HIS and other typical components of the Revenue Limit calculation.*

[B] *Takes Total Revenue Limit and adjusts for transfer of community school transfer to PCOE and Basic Aid Charter Supplement revenue adjustment*

1 Reduced the deficit on prior year at July budget revision
2 Increased Revenue Limit for HIS non-district and WPUSD
3 Projected less ADA = loss of ($850,000); cut of $250/ADA = loss of ($1,600,000); less property tax tfr to HIS = gain $450,000
4 Projected less ADA = incr of $700,000; cut of $250/ADA = incr of $1,100,000; less property taxes = loss of ($850,000)

The significant differences between the District's Projected Actuals, as of Second Interim, and the final Unaudited Actuals are:

Description	*Revised Budget*	*Actual*	*$ Variance*	*% Variance*	
Revenues					
Revenue Limit	37,707,278	37,976,116	268,838	0.71%	
Federal Revenue	0	0	0	0.00%	
Other State Revenue	2,871,453	3,008,565	**137,112**	**4.78%**	1
Other Local Revenue	1,555,546	1,501,967	**(53,579)**	**-3.44%**	2
Total Revenues	42,134,277	42,486,648	352,371	0.84%	
Expenditures					
Certificated Salaries	20,263,648	20,175,537	(88,111)	-0.43%	
Classified Salaries	3,630,221	3,663,138	32,917	0.91%	
Employee Benefits	6,970,849	6,971,675	826	0.01%	
Books & Supplies	994,357	682,523	**(311,834)**	**-31.36%**	3
Services & Other Operating Exp.	3,049,329	3,587,060	**537,731**	**17.63%**	4
Capital Outlay	0	54,604	54,604	0.00%	
Other Outgo Exc. Indirect	2,234,069	1,780,962	**(453,107)**	**-20.28%**	5
Indirect	(528,872)	(572,375)	(43,503)	8.23%	
Total Expenditures	36,613,601	36,343,124	(270,477)	-0.74%	
Excess / (Deficiency)	5,520,676	6,143,524	622,848	11.28%	
Other Financing Sources/Uses					
Interfund Transfers					
In	15,000	0	**(15,000)**	**-100.00%**	6
Out	7,791	4,727,039	**4,719,248**	**60573.07%**	7
Other Sources / Uses					
Sources	0	0	0	0.00%	
Uses	0	0	0	0.00%	
Contributions	(5,397,482)	(3,751,923)	**1,645,559**	**-30.49%**	8
Total Other Financing Sources/Use	(5,390,273)	(8,478,962)	(3,088,689)	57.30%	
Net Increase / (Decrease)	130,403	(2,335,438)	(2,465,841)	-1890.94%	

8.6.3

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

Footnotes to Variance Analysis

[1] Lottery revenues and Class Size Reductin revenues were greater than budgeted

[2] a. BTSA revenues were $32k less than budgeted, b. 1% transfer from Horizon Charter School was $12k less than budgeted, c. MAA revenues were $7k less than budgeted

[3] Unspent funds: Co-curricular - $95k, Site Discretionary - $53k, D.O. - $15k, MAA - $12k, Lottery - $53k, Tutorial Funds - $40k

[4] Utilities - $265k over budget, prior year and current year 12 Bridges Library operating contributions not budgeted - $227k

[5] Actual billback paid to the Placer County Office of Education for Special Education, and payments to Mid-Placer Public Transportation for bussing of some special education students, cost about $470,000 less than budgeted.

[6] Determination made not to transfer 3% into general fund from Fund 25

[7] Transfers to Fund 17 Special Reserve Fund for additional buses and equipment - $1.036 million, Food Services vehicles - $60k, New school reserve - $500k, Wetlands reserve - $750k; Transfer to Fund 71 for retiree benefits - $2.3 million.

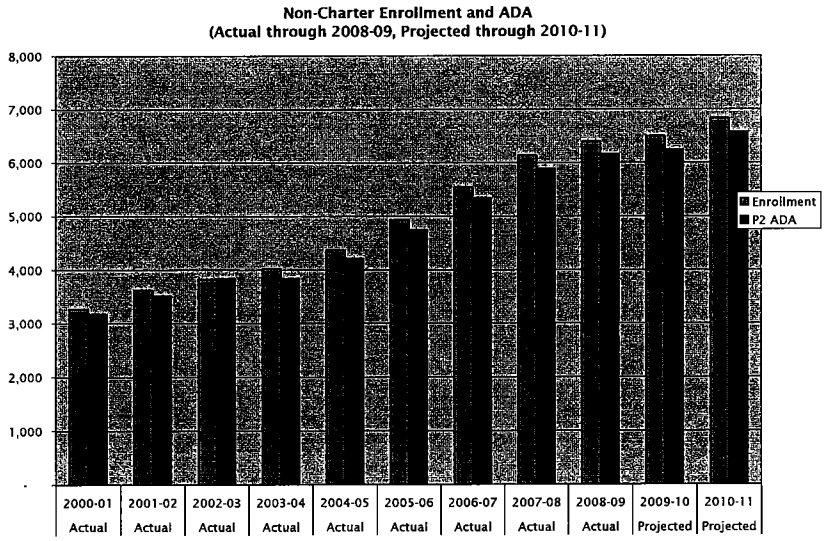
[8] Less contribution to restricted programs due to:
a. First time transferred special education revenue limit funds of $640k to special education, thereby reducing the contribution by that amount,
b. AB602 revenues were $260k greater than budgeted,
c. $95k in unspent transportation funds (parts, gas, diesel),
d. $75k greater than budgeted transportation revenues (state apportiortionment, athletics transportation, field trips),
e. Transfers of Tier III restricted balances to unrestricted - $490k

Categorical Fund Balances

Restricted, or categorical funds, are carried over each year that monies remain unspent. This year, tracking categorical revenues and carryover was complicated by the State Budget process. 39 different categorical programs had their restrictions lifted for five years, and they became unrestricted. These were "Tier III" programs. In addition, another group of categorical programs were eligible to have their 2007-08 ending fund balance (carryover) moved over to unrestricted funds. A summary of the District's Tier III and ending balance sweeps will be presented at the Board meeting.

Enrollment and ADA

Enrollment continues its upward trend with 240 new students in 2008-09 but only 80 new students in 2009-10. Regaining the District's prior 96+% ADA to enrollment yield, 96.35% of the 6388 enrollment generated 275 additional ADA. Of course, there were staffing increases, as well as increased costs of operation, corresponding to the new students. The growth of students can be demonstrated as:



8.6.4

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

Long Term Debt

A detailed analysis of the District's financial position and strategy for managing debt has been a continuing project during the year. The 2003 and 2004 COP issues were refinanced at more favorable rates over the last year and a half, and the threat of an imminent impact to the General Fund has been avoided. Based upon the results of a current actuarial study of the District's retiree benefit obligation, a complete contribution to the Retiree Benefits fund was made to fully fund the outstanding liability per the actuarial study. The status of the District's debt as of June 30, 2009 can be summarized in the following chart:

	Balance June 30, 2008	Additions	Deductions	Balance June 30, 2009
General Obligation Bonds	$8,797,284		$915,554	$7,881,730
CFD (Mello Roos) Bonds	$14,500,000		$335,000	$14,165,000
Certificates of Participation	$123,305,000	$36,725,000	$32,635,000	$127,395,000
Capital Leases	$846,568		$185,140	$661,428
Net OPEB Obligation	$2,381,039		$2,381,039	$0
Compensated Absences	$162,300	$19,152	$27,664	$153,788
	$149,992,191	$36,744,152	$36,479,397	$150,256,946

Next Steps

The Education Code requires that the District revise its adopted budget within 45 days of the State adopting a new budget if there are any material changes to the District's assumptions. This year, the 2009-10 State Budget was adopted in February, with significant revisions in July, 2009. Since the Adopted Budget and Unaudited Actuals reflect the actual State budget, the next likely budget report with revisions will come to the Board at First Interim. Changes that the Board should expect at that time include:

1. Update on Federal monies received and to be received (ARRA, SFSF, Title I, Special Ed)
2. Recalculation of Revenue Limit for revised projected ADA

Enrollment has grown 10% and 4% for the last two years, but only 1.5% in this year. Given the current uncertainties with the budget, this winter will need to be spent taking advantage of the growth funding and aligning spending and savings policies of the District. The current Reserve for Economic Uncertainties is maintained at the 5% Board policy level.

RECOMMENDATION:

Administration recommends the Board of Trustees approve the 2008-09 unaudited actuals.

8.6.5

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed _____ Date of Meeting: Sep 15, 2009
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

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

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

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

For County Office of Education:	For School District:
_____	Carrie Carlson
Name	Name
_____	Director of Business
Title	Title
_____	(916) 434-5095
Telephone	Telephone
_____	ccarlson@wpusd.k12.ca.us
E-mail Address	E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

8.6.6

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)	63.30%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	$0.00
CORR	Total Cost for the Education of Adults in County Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	$0.00
	Adjusted Appropriations Limit	$33,300,132.86
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$33,300,132.86
ICR	Preliminary Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2010-11, subject to CDE approval.	6.77%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2010-11 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	$1,190,652.72
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	$203,675.74

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Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	37,976,116.29	644,656.00	38,620,772.29	34,441,181.00	635,474.00	35,076,655.00	-9.2%
2) Federal Revenue		8100-8299	0.00	3,435,342.13	3,435,342.13	0.00	2,442,801.00	2,442,801.00	-28.9%
3) Other State Revenue		8300-8599	3,008,565.07	2,728,119.94	5,736,685.01	3,815,642.00	1,433,430.00	5,249,072.00	-8.5%
4) Other Local Revenue		8600-8799	1,501,966.97	2,910,180.04	4,412,147.01	1,430,734.00	2,779,980.00	4,210,714.00	-4.6%
5) TOTAL, REVENUES			42,486,648.33	9,718,298.11	52,204,946.44	39,687,557.00	7,291,685.00	46,979,242.00	-10.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	20,175,536.55	3,533,429.53	23,708,966.08	21,190,704.00	3,438,887.00	24,629,591.00	3.9%
2) Classified Salaries		2000-2999	3,663,138.41	2,935,931.32	6,599,069.73	3,965,216.00	2,947,301.00	6,912,517.00	4.7%
3) Employee Benefits		3000-3999	6,971,674.71	2,075,859.71	9,047,534.42	7,545,317.00	2,246,661.00	9,791,978.00	8.2%
4) Books and Supplies		4000-4999	682,522.90	1,532,389.96	2,214,912.86	1,594,386.00	1,375,427.00	2,969,813.00	34.1%
5) Services and Other Operating Expenditures		5000-5999	3,587,060.37	1,634,482.21	5,221,542.58	1,488,317.00	2,490,158.00	3,978,475.00	-23.8%
6) Capital Outlay		6000-6999	54,604.42	202,140.59	256,745.01	0.00	65,000.00	65,000.00	-74.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,780,962.42	64,750.52	1,845,712.94	1,800,000.00	0.00	1,800,000.00	-2.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(572,375.10)	478,412.30	(93,962.80)	(796,977.00)	699,568.00	(97,409.00)	3.7%
9) TOTAL, EXPENDITURES			36,343,124.68	12,457,396.14	48,800,520.82	36,786,963.00	13,263,002.00	50,049,965.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,143,523.65	(2,739,098.03)	3,404,425.62	2,900,594.00	(5,971,317.00)	(3,070,723.00)	-190.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,727,039.00	256,402.00	4,983,441.00	52,383.00	256,000.00	308,383.00	-93.8%
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	(3,751,923.01)	3,751,923.01	0.00	(4,645,423.00)	4,645,423.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,478,962.01)	3,495,521.01	(4,983,441.00)	(4,697,806.00)	4,389,423.00	(308,383.00)	-93.8%

8.6.8

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals Unrestricted (A)	2008-09 Unaudited Actuals Restricted (B)	2008-09 Unaudited Actuals Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	2009-10 Budget Restricted (E)	2009-10 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,335,438.36)	756,422.98	(1,579,015.38)	(1,797,212.00)	(1,581,894.00)	(3,379,106.00)	114.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,089,606.53	1,459,434.28	2,549,040.81	16,530,455.17	2,215,857.26	18,746,312.43	635.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,089,606.53	1,459,434.28	2,549,040.81	16,530,455.17	2,215,857.26	18,746,312.43	635.4%
d) Other Restatements		9795	17,776,287.00	0.00	17,776,287.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,865,893.53	1,459,434.28	20,325,327.81	16,530,455.17	2,215,857.26	18,746,312.43	-7.8%
2) Ending Balance, June 30 (E + F1e)			16,530,455.17	2,215,857.26	18,746,312.43	14,733,243.17	633,963.26	15,367,206.43	-18.0%
Components of Ending Fund Balance									
a) Reserve for Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	314,325.40	336.00	314,661.40	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	2,215,857.26	2,215,857.26	1,510,750.00	633,963.26	2,144,713.26	-3.2%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	1,613,519.00	0.00	1,613,519.00	0.00	0.00	0.00	-100.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount		9790	14,600,610.77	(336.00)	14,600,274.77				
d) Unappropriated Amount		9790				13,220,493.17	0.00	13,220,493.17	

8.6.9

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	11,793,107.19	1,391,434.05	13,184,541.24				
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	2,000.00	0.00	2,000.00				
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	12,373,519.06	1,541,082.32	13,914,601.38				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	93,875.07	1,171.14	95,046.21				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	314,325.40	336.00	314,661.40				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			24,576,826.72	2,934,023.51	27,510,850.23				
H. LIABILITIES									
1) Accounts Payable		9500	3,271,596.30	221,628.57	3,493,224.87				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	4,774,775.25	256,402.00	5,031,177.25				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	240,135.68	240,135.68				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			8,046,371.55	718,166.25	8,764,537.80				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			16,530,455.17	2,215,857.26	18,746,312.43				

8.6.10

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals Unrestricted (A)	2008-09 Unaudited Actuals Restricted (B)	2008-09 Unaudited Actuals Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	2009-10 Budget Restricted (E)	2009-10 Budget Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	11,741,215.84	0.00	11,741,215.84	10,561,459.00	0.00	10,561,459.00	-10.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	8,350.14	0.00	8,350.14	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	363,985.00	0.00	363,985.00	355,463.00	0.00	355,463.00	-2.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	13.34	0.00	13.34	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	36,849,129.56	0.00	36,849,129.56	33,350,060.00	0.00	33,350,060.00	-9.5%
Unsecured Roll Taxes		8042	1,014,084.55	0.00	1,014,084.55	1,070,634.00	0.00	1,070,634.00	5.6%
Prior Years' Taxes		8043	67,442.31	0.00	67,442.31	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	624,365.45	0.00	624,365.45	604,592.00	0.00	604,592.00	-3.2%
Education Revenue Augmentation Fund (ERAF)		8045	1,004,721.10	0.00	1,004,721.10	1,009,675.00	0.00	1,009,675.00	0.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	67,425.00	0.00	67,425.00	48,620.00	0.00	48,620.00	-27.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			51,740,732.29	0.00	51,740,732.29	47,000,503.00	0.00	47,000,503.00	-9.2%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(644,656.00)		(644,656.00)	(635,474.00)		(635,474.00)	-1.4%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		644,656.00	644,656.00		635,474.00	635,474.00	-1.4%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	160,998.00	0.00	160,998.00	158,152.00	0.00	158,152.00	-1.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,280,958.00)	0.00	(13,280,958.00)	(12,082,000.00)	0.00	(12,082,000.00)	-9.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			37,976,116.29	644,656.00	38,620,772.29	34,441,181.00	635,474.00	35,076,655.00	-9.2%
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	776,438.00	776,438.00	0.00	1,198,720.00	1,198,720.00	54.4%
Special Education Discretionary Grants		8182	0.00	135,592.00	135,592.00	0.00	140,000.00	140,000.00	3.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		2,464,365.66	2,464,365.66		1,087,422.00	1,087,422.00	-55.9%
Vocational and Applied Technology Education	3500-3699	8290		27,126.69	27,126.69		0.00	0.00	-100.0%
Safe and Drug Free Schools	3700-3799	8290		31,819.78	31,819.78		16,659.00	16,659.00	-47.6%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	3,435,342.13	3,435,342.13	0.00	2,442,801.00	2,442,801.00	-28.9%

5.6.11

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals Unrestricted (A)	2008-09 Unaudited Actuals Restricted (B)	2008-09 Unaudited Actuals Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	2009-10 Budget Restricted (E)	2009-10 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs Current Year	0000	8311	140,669.00		140,669.00	174,061.00		174,061.00	23.7%
Prior Years	0000	8319	0.00		0.00	0.00		0.00	0.0%
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		39,735.00	39,735.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		445,487.00	445,487.00		134,328.00	134,328.00	-69.8%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		415,256.00	415,256.00		415,256.00	415,256.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,091,662.00	0.00	2,091,662.00	2,020,681.00	0.00	2,020,681.00	-3.4%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	728,102.99	91,144.27	819,247.26	666,847.00	70,034.00	736,881.00	-10.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		58,812.00	58,812.00		0.00	0.00	-100.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		0.00	0.00		0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		397,669.00	397,669.00		308,367.00	308,367.00	-22.5%
Staff Development	7294, 7295, 7296	8590		0.00	0.00		0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		6,425.16	6,425.16		8,629.00	8,629.00	34.3%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		284,958.00	284,958.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		0.00	0.00		0.00	0.00	0.0%
Professional Development Block Grant	7393	8590		111,202.00	111,202.00		0.00	0.00	-100.0%
Targeted Instructional Improvement Block Grant	7394	8590		6,159.00	6,159.00		0.00	0.00	-100.0%
School and Library Improvement Block Grant	7395	8590		275,817.00	275,817.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	48,131.08	595,455.51	643,586.59	954,053.00	496,816.00	1,450,869.00	125.4%
TOTAL, OTHER STATE REVENUE			3,008,565.07	2,728,119.94	5,736,685.01	3,815,642.00	1,433,430.00	5,249,072.00	-8.5%

8.6.12

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes									
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other									
Community Redevelopment Funds Not Subject to RL Deduction		8625	88,292.14	0.00	88,292.14	60,000.00	0.00	60,000.00	-32.0%
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	141,676.17	0.00	141,676.17	127,000.00	0.00	127,000.00	-10.4%
Interest		8660	397,819.90	4,400.25	402,220.15	602,500.00	0.00	602,500.00	49.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	139,945.95	139,945.95	0.00	130,000.00	130,000.00	-7.1%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	212,598.60	0.00	212,598.60	225,000.00	0.00	225,000.00	5.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	661,580.16	18,531.84	680,112.00	416,234.00	0.00	416,234.00	-38.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,747,302.00	2,747,302.00		2,649,980.00	2,649,980.00	-3.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,501,966.97	2,910,180.04	4,412,147.01	1,430,734.00	2,779,980.00	4,210,714.00	-4.6%
TOTAL, REVENUES			42,486,648.33	9,718,298.11	52,204,946.44	39,687,557.00	7,291,685.00	46,979,242.00	-10.0%

8.6.13

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	17,599,021.82	2,976,269.29	20,575,291.11	18,497,402.00	3,042,161.00	21,539,563.00	4.7%
Certificated Pupil Support Salaries		1200	802,360.81	161,169.31	963,530.12	900,838.00	49,450.00	950,288.00	-1.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,762,338.94	207,116.04	1,969,454.98	1,762,752.00	185,013.00	1,947,765.00	-1.1%
Other Certificated Salaries		1900	11,814.98	188,874.89	200,689.87	29,712.00	162,263.00	191,975.00	-4.3%
TOTAL, CERTIFICATED SALARIES			20,175,536.55	3,533,429.53	23,708,966.08	21,190,704.00	3,438,887.00	24,629,591.00	3.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	106,401.84	1,232,197.23	1,338,599.07	194,926.00	1,431,526.00	1,626,452.00	21.5%
Classified Support Salaries		2200	1,052,472.52	960,124.65	2,012,597.17	1,096,087.00	936,861.00	2,032,948.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	270,174.16	531,944.53	802,118.69	338,305.00	429,521.00	767,826.00	-4.3%
Clerical, Technical and Office Salaries		2400	1,967,007.78	158,078.27	2,125,086.05	2,027,373.00	141,481.00	2,168,854.00	2.1%
Other Classified Salaries		2900	267,082.11	53,586.64	320,668.75	308,525.00	7,912.00	316,437.00	-1.3%
TOTAL, CLASSIFIED SALARIES			3,663,138.41	2,935,931.32	6,599,069.73	3,965,216.00	2,947,301.00	6,912,517.00	4.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,634,838.00	282,287.56	1,917,125.56	1,733,546.00	279,709.00	2,013,255.00	5.0%
PERS		3201-3202	520,865.08	396,491.16	917,356.24	582,548.00	419,429.00	1,001,977.00	9.2%
OASDI/Medicare/Alternative		3301-3302	540,287.59	263,835.28	804,122.87	594,768.00	276,555.00	871,323.00	8.4%
Health and Welfare Benefits		3401-3402	3,545,308.81	962,049.56	4,507,358.37	3,789,932.00	1,098,022.00	4,887,954.00	8.4%
Unemployment Insurance		3501-3502	69,878.81	18,521.07	88,399.88	76,074.00	19,350.00	95,424.00	7.9%
Workers' Compensation		3601-3602	263,270.54	69,924.15	333,194.69	292,764.00	74,262.00	367,026.00	10.2%
OPEB, Allocated		3701-3702	201,695.43	0.00	201,695.43	278,042.00	0.00	278,042.00	37.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	96,711.72	58,067.66	154,779.38	97,231.00	55,164.00	152,395.00	-1.5%
Other Employee Benefits		3901-3902	98,818.73	24,683.27	123,502.00	100,412.00	24,170.00	124,582.00	0.9%
TOTAL, EMPLOYEE BENEFITS			6,971,674.71	2,075,859.71	9,047,534.42	7,545,317.00	2,246,661.00	9,791,978.00	8.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	(51,704.77)	632,686.07	580,981.30	1,750.00	378,999.00	380,749.00	-34.5%
Books and Other Reference Materials		4200	8,981.89	7,755.36	16,737.25	900.00	0.00	900.00	-94.6%
Materials and Supplies		4300	662,768.43	727,625.70	1,390,394.13	1,234,236.00	961,428.00	2,195,664.00	57.9%
Noncapitalized Equipment		4400	62,477.35	164,322.83	226,800.18	357,500.00	35,000.00	392,500.00	73.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			682,522.90	1,532,389.96	2,214,912.86	1,594,386.00	1,375,427.00	2,969,813.00	34.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	43,769.42	68,503.20	112,272.62	55,739.00	14,000.00	69,739.00	-37.9%
Dues and Memberships		5300	21,539.00	315.00	21,854.00	26,083.00	0.00	26,083.00	19.4%
Insurance		5400 - 5450	304,913.51	0.00	304,913.51	300,200.00	0.00	300,200.00	-1.5%
Operations and Housekeeping Services		5500	1,596,099.55	0.00	1,596,099.55	1,602,600.00	5,000.00	1,607,600.00	0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	164,078.88	76,802.04	240,880.92	165,801.00	69,000.00	234,801.00	-2.5%
Transfers of Direct Costs		5710	36,076.55	(36,076.55)	0.00	(1,560,946.00)	1,560,946.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(897.60)	(897.60)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,297,698.07	1,515,671.86	2,813,369.93	743,420.00	825,212.00	1,568,632.00	-44.2%
Communications		5900	122,885.39	10,164.26	133,049.65	155,420.00	16,000.00	171,420.00	28.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,587,060.37	1,634,482.21	5,221,542.58	1,488,317.00	2,490,158.00	3,978,475.00	-23.8%

8.6.14

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	54,604.42	202,140.59	256,745.01	0.00	65,000.00	65,000.00	-74.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			54,604.42	202,140.59	256,745.01	0.00	65,000.00	65,000.00	-74.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,780,962.42	0.00	1,780,962.42	1,800,000.00	0.00	1,800,000.00	1.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	5,645.07	5,645.07	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	59,105.45	59,105.45	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,780,962.42	64,750.52	1,845,712.94	1,800,000.00	0.00	1,800,000.00	-2.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(478,412.30)	478,412.30	0.00	(699,568.00)	699,568.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(93,962.80)	0.00	(93,962.80)	(97,409.00)	0.00	(97,409.00)	3.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(572,375.10)	478,412.30	(93,962.80)	(796,977.00)	699,568.00	(97,409.00)	3.7%
TOTAL, EXPENDITURES			36,343,124.68	12,457,396.14	48,800,520.82	36,786,963.00	13,263,002.00	50,049,965.00	2.6%

8.6.15

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals Unrestricted (A)	2008-09 Unaudited Actuals Restricted (B)	2008-09 Unaudited Actuals Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	2009-10 Budget Restricted (E)	2009-10 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,346,000.00	0.00	2,346,000.00	0.00	0.00	0.00	-100.0%
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	256,402.00	256,402.00	0.00	256,000.00	256,000.00	-0.2%
To: Cafeteria Fund		7616	0.00	0.00	0.00	52,383.00	0.00	52,383.00	New
Other Authorized Interfund Transfers Out		7619	2,381,039.00	0.00	2,381,039.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,727,039.00	256,402.00	4,983,441.00	52,383.00	256,000.00	308,383.00	-93.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,588,186.16)	4,588,186.16	0.00	(4,645,423.00)	4,645,423.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	491,430.67	(491,430.67)	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	344,832.48	(344,832.48)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,751,923.01)	3,751,923.01	0.00	(4,645,423.00)	4,645,423.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,478,962.01)	3,495,521.01	(4,983,441.00)	(4,697,806.00)	4,389,423.00	(308,383.00)	-93.8%

9.16.16

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals Unrestricted (A)	2008-09 Unaudited Actuals Restricted (B)	2008-09 Unaudited Actuals Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	2009-10 Budget Restricted (E)	2009-10 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	37,976,116.29	644,656.00	38,620,772.29	34,441,181.00	635,474.00	35,076,655.00	-9.1%
2) Federal Revenue		8100-8299	0.00	3,435,342.13	3,435,342.13	0.00	2,442,801.00	2,442,801.00	-28.9%
3) Other State Revenue		8300-8599	3,008,565.07	2,728,119.94	5,736,685.01	3,815,642.00	1,433,430.00	5,249,072.00	-8.5%
4) Other Local Revenue		8600-8799	1,501,966.97	2,910,180.04	4,412,147.01	1,430,734.00	2,779,980.00	4,210,714.00	-4.6%
5) TOTAL, REVENUES			42,486,648.33	9,718,298.11	52,204,946.44	39,687,557.00	7,291,685.00	46,979,242.00	-9.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		22,905,083.99	7,170,784.83	30,075,868.82	23,296,386.00	8,761,460.00	32,057,846.00	6.6%
2) Instruction - Related Services	2000-2999		3,898,158.67	1,092,807.44	4,990,966.11	4,068,820.00	812,695.00	4,881,515.00	-2.2%
3) Pupil Services	3000-3999		1,272,851.82	1,734,896.55	3,007,748.37	1,458,137.00	1,408,701.00	2,866,838.00	-4.7%
4) Ancillary Services	4000-4999		542,035.34	345,478.87	887,514.21	314,981.00	391,395.00	706,376.00	-20.4%
5) Community Services	5000-5999		69,458.34	0.00	69,458.34	63,994.00	0.00	63,994.00	-7.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,434,611.55	1,004,912.35	3,439,523.90	2,104,804.00	699,568.00	2,804,372.00	-18.5%
8) Plant Services	8000-8999		3,439,962.55	1,043,765.58	4,483,728.13	3,679,841.00	1,189,183.00	4,869,024.00	8.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,780,962.42	64,750.52	1,845,712.94	1,800,000.00	0.00	1,800,000.00	-2.5%
10) TOTAL, EXPENDITURES			36,343,124.68	12,457,396.14	48,800,520.82	36,786,963.00	13,263,002.00	50,049,965.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,143,523.65	(2,739,098.03)	3,404,425.62	2,900,594.00	(5,971,317.00)	(3,070,723.00)	-190.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,727,039.00	256,402.00	4,983,441.00	52,383.00	256,000.00	308,383.00	-93.8%
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	(3,751,923.01)	3,751,923.01	0.00	(4,645,423.00)	4,645,423.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,478,962.01)	3,495,521.01	(4,983,441.00)	(4,697,806.00)	4,389,423.00	(308,383.00)	-93.8%

8.6.17

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,335,438.36)	756,422.98	(1,579,015.38)	(1,797,212.00)	(1,581,894.00)	(3,379,106.00)	114.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,089,606.53	1,459,434.28	2,549,040.81	16,530,455.17	2,215,857.26	18,746,312.43	635.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,089,606.53	1,459,434.28	2,549,040.81	16,530,455.17	2,215,857.26	18,746,312.43	635.4%
d) Other Restatements		9795	17,776,287.00	0.00	17,776,287.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,865,893.53	1,459,434.28	20,325,327.81	16,530,455.17	2,215,857.26	18,746,312.43	-7.8%
2) Ending Balance, June 30 (E + F1e)			16,530,455.17	2,215,857.26	18,746,312.43	14,733,243.17	633,963.26	15,367,206.43	-18.0%
Components of Ending Fund Balance									
a) Reserve for Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	314,325.40	336.00	314,661.40	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	2,215,857.26	2,215,857.26	1,510,750.00	633,963.26	2,144,713.26	-3.2%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	1,613,519.00	0.00	1,613,519.00	0.00	0.00	0.00	-100.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount		9790	14,600,610.77	(336.00)	14,600,274.77				
d) Unappropriated Amount		9790				13,220,493.17	0.00	13,220,493.17	

8.6.18

Resource	Description	2008-09 Unaudited Actuals	2009-10 Budget
0000	Unrestricted	0.00	1,510,750.00
3200	ARRA: State Fiscal Stabilization Fund	1,647,596.00	0.00
6286	English Language Acquisition Program, Teacher Training & Student	7,903.00	7,903.00
6300	Lottery: Instructional Materials	27,586.10	27,586.10
6377	Career Technical Education Equipment and Supplies (08-09)	6,973.26	6,973.26
7091	Economic Impact Aid: Limited English Proficiency (LEP)	225,274.64	225,274.64
7157	Instructional Materials: English Language Learners	8,989.82	8,989.82
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	65,702.00
9010	Other Local	291,534.44	291,534.44
Total, Legally Restricted Balance		2,215,857.26	2,144,713.26

8.6.19

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	165,050.86	98,053.00	-40.6%
4) Other Local Revenue		8600-8799	98,291.64	46,275.00	-52.9%
5) TOTAL, REVENUES			263,342.50	144,328.00	-45.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	181,523.48	75,031.00	-58.7%
2) Classified Salaries		2000-2999	35,752.20	32,949.00	-7.8%
3) Employee Benefits		3000-3999	43,203.74	28,131.00	-34.9%
4) Books and Supplies		4000-4999	8,998.71	3,217.00	-64.3%
5) Services and Other Operating Expenditures		5000-5999	12,098.07	5,000.00	-58.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			281,576.20	144,328.00	-48.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,233.70)	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%

8.6.20

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,233.70)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,800.42	62,566.72	-22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,800.42	62,566.72	-22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,800.42	62,566.72	-22.6%
2) Ending Balance, June 30 (E + F1e)			62,566.72	62,566.72	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	62,566.72		
d) Unappropriated Amount		9790		62,566.72	

8.6.21

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(24,203.87)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	54,488.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	47,824.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			78,108.33		
H. LIABILITIES					
1) Accounts Payable		9500	14,370.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,171.14		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			15,541.61		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			62,566.72		

8.6.22

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments Adult Education Current Year	6390	8311	115,951.86	0.00	-100.0%
Prior Years	6390	8319	28,423.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	78,301.00	New
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	20,676.00	19,752.00	-4.5%
TOTAL, OTHER STATE REVENUE			165,050.86	98,053.00	-40.6%

8.6.23

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	801.64	1,200.00	49.7%
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	97,490.00	45,075.00	-53.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			98,291.64	46,275.00	-52.9%
TOTAL, REVENUES			263,342.50	144,328.00	-45.2%

8.6.24

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	161,589.08	55,000.00	-66.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	19,934.40	20,031.00	0.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			181,523.48	75,031.00	-58.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	352.56	0.00	-100.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	33,611.54	32,199.00	-4.2%
Other Classified Salaries		2900	1,788.10	750.00	-58.1%
TOTAL, CLASSIFIED SALARIES			35,752.20	32,949.00	-7.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	14,399.55	6,192.00	-57.0%
PERS		3201-3202	5,057.93	5,131.00	1.4%
OASDI/Medicare/Alternative		3301-3302	5,735.47	3,619.00	-36.9%
Health and Welfare Benefits		3401-3402	13,383.73	10,226.00	-23.6%
Unemployment Insurance		3501-3502	626.68	329.00	-47.5%
Workers' Compensation		3601-3602	2,494.64	1,259.00	-49.5%
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	1,155.34	1,018.00	-11.9%
Other Employee Benefits		3901-3902	350.40	357.00	1.9%
TOTAL, EMPLOYEE BENEFITS			43,203.74	28,131.00	-34.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	3,640.85	1,800.00	-50.6%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,357.86	1,417.00	-73.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,998.71	3,217.00	-64.3%

8.6.25

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	797.51	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	897.60	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	5,000.00	-50.0%
Communications		5900	402.96	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,098.07	5,000.00	-58.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%

8.6.26

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			281,576.20	144,328.00	-48.7%

8.6.27

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

8.6.28

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	165,050.86	98,053.00	-40.6%
4) Other Local Revenue		8600-8799	98,291.64	46,275.00	-52.9%
5) TOTAL, REVENUES			263,342.50	144,328.00	-45.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		202,664.14	70,177.00	-65.4%
2) Instruction - Related Services	2000-2999		78,912.06	74,151.00	-6.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			281,576.20	144,328.00	-48.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(18,233.70)	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%

8.6.29

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,233.70)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,800.42	62,566.72	-22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,800.42	62,566.72	-22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,800.42	62,566.72	-22.6%
2) Ending Balance, June 30 (E + F1e)			62,566.72	62,566.72	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	62,566.72		
d) Unappropriated Amount		9790		62,566.72	

8.6.30

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

8.6.31

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	235,801.00	320,000.00	35.7%
4) Other Local Revenue		8600-8799	8,132.37	6,800.00	-16.4%
5) TOTAL, REVENUES			243,933.37	326,800.00	34.0%
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	303,222.00	306,903.00	1.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	26,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	15,161.10	19,897.00	31.2%
9) TOTAL, EXPENDITURES			344,383.10	326,800.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100,449.73)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,042.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			21,042.00	0.00	-100.0%

8.6.32

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(79,407.73)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,461.96	81,054.23	-49.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,461.96	81,054.23	-49.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,461.96	81,054.23	-49.5%
2) Ending Balance, June 30 (E + F1e)			81,054.23	81,054.23	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	81,054.23		
d) Unappropriated Amount		9790		81,054.23	

8.6.33

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	177,268.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	15,620.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	21,042.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			213,930.88		
H. LIABILITIES					
1) Accounts Payable		9500	57,373.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,161.10		
4) Current Loans		9640			
5) Deferred Revenue		9650	60,342.55		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			132,876.65		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			81,054.23		

8.6.34

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	235,801.00	320,000.00	35.7%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			235,801.00	320,000.00	35.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	8,132.37	6,800.00	-16.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,132.37	6,800.00	-16.4%
TOTAL, REVENUES			243,933.37	326,800.00	34.0%

8.6.35

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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%
Noncapitalized 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%

8.6.36

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	303,222.00	306,903.00	1.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			303,222.00	306,903.00	1.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	26,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			26,000.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	15,161.10	19,897.00	31.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			15,161.10	19,897.00	31.2%
TOTAL, EXPENDITURES			344,383.10	326,800.00	-5.1%

8.6.37

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	21,042.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			21,042.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			21,042.00	0.00	-100.0%

8.6.38

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	235,801.00	320,000.00	35.7%
4) Other Local Revenue		8600-8799	8,132.37	6,800.00	-16.4%
5) TOTAL, REVENUES			243,933.37	326,800.00	34.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		303,222.00	306,903.00	1.2%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		15,161.10	19,897.00	31.2%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	26,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			344,383.10	326,800.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(100,449.73)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,042.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			21,042.00	0.00	-100.0%

8.6.39

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(79,407.73)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,461.96	81,054.23	-49.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,461.96	81,054.23	-49.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,461.96	81,054.23	-49.5%
2) Ending Balance, June 30 (E + F1e)			81,054.23	81,054.23	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	81,054.23		
d) Unappropriated Amount		9790		81,054.23	

8.6.40

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

9.6.41

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	874,224.02	840,000.00	-3.9%
3) Other State Revenue		8300-8599	72,717.26	82,000.00	12.8%
4) Other Local Revenue		8600-8799	769,523.73	818,000.00	6.3%
5) TOTAL, REVENUES			1,716,465.01	1,740,000.00	1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	640,090.17	667,794.00	4.3%
3) Employee Benefits		3000-3999	268,147.93	294,927.00	10.0%
4) Books and Supplies		4000-4999	649,835.70	723,550.00	11.3%
5) Services and Other Operating Expenditures		5000-5999	30,081.49	28,600.00	-4.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	78,801.70	77,512.00	-1.6%
9) TOTAL, EXPENDITURES			1,666,956.99	1,792,383.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			49,508.02	(52,383.00)	-205.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	52,383.00	New
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	52,383.00	New

8.6.42

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			49,508.02	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,811.66	56,319.68	726.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,811.66	56,319.68	726.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,811.66	56,319.68	726.8%
2) Ending Balance, June 30 (E + F1e)			56,319.68	56,319.68	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	170.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	56,149.68		
d) Unappropriated Amount		9790		56,319.68	

8.6.43

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(90,229.19)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	218,638.30		
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	10,833.13		
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	170.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			139,412.24		
H. LIABILITIES					
1) Accounts Payable		9500	4,290.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	78,801.70		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			83,092.56		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			56,319.68		

8.6.44

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	874,224.02	840,000.00	-3.9%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			874,224.02	840,000.00	-3.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	72,717.26	82,000.00	12.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			72,717.26	82,000.00	12.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	711,788.18	778,000.00	9.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	16.97	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	57,718.58	40,000.00	-30.7%
TOTAL, OTHER LOCAL REVENUE			769,523.73	818,000.00	6.3%
TOTAL, REVENUES			1,716,465.01	1,740,000.00	1.4%

8.6.45

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	560,258.82	587,422.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	74,371.56	74,372.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	5,459.79	6,000.00	9.9%
TOTAL, CLASSIFIED SALARIES			640,090.17	667,794.00	4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	77,255.87	83,390.00	7.9%
OASDI/Medicare/Alternative		3301-3302	46,075.27	51,176.00	11.1%
Health and Welfare Benefits		3401-3402	132,322.67	146,541.00	10.7%
Unemployment Insurance		3501-3502	1,806.89	2,046.00	13.2%
Workers' Compensation		3601-3602	6,950.44	7,787.00	12.0%
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	3,736.79	3,987.00	6.7%
TOTAL, EMPLOYEE BENEFITS			268,147.93	294,927.00	10.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	50,660.58	63,550.00	25.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	599,175.12	660,000.00	10.2%
TOTAL, BOOKS AND SUPPLIES			649,835.70	723,550.00	11.3%

9.6.46

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	559.73	1,000.00	78.7%
Dues and Memberships		5300	50.00	100.00	100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	80.83	2,000.00	2374.3%
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	27,058.90	23,000.00	-15.0%
Communications		5900	2,332.03	2,500.00	7.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,081.49	28,600.00	-4.9%
CAPITAL OUTLAY					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	78,801.70	77,512.00	-1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			78,801.70	77,512.00	-1.6%
TOTAL, EXPENDITURES			1,666,956.99	1,792,383.00	7.5%

8.647

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	52,383.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	52,383.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	52,383.00	New

8,648

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	874,224.02	840,000.00	-3.9%
3) Other State Revenue		8300-8599	72,717.26	82,000.00	12.8%
4) Other Local Revenue		8600-8799	769,523.73	818,000.00	6.3%
5) TOTAL, REVENUES			1,716,465.01	1,740,000.00	1.4%
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		1,588,155.29	1,714,871.00	8.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		78,801.70	77,512.00	-1.6%
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			1,666,956.99	1,792,383.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			49,508.02	(52,383.00)	-205.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	52,383.00	New
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	52,383.00	New

8.6.49

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			49,508.02	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,811.66	56,319.68	726.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,811.66	56,319.68	726.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,811.66	56,319.68	726.8%
2) Ending Balance, June 30 (E + F1e)			56,319.68	56,319.68	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	170.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	56,149.68		
d) Unappropriated Amount		9790		56,319.68	

8.6.50

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

8.6.51

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	180,168.00	207,297.00	15.1%
4) Other Local Revenue		8600-8799	38,798.45	34,000.00	-12.4%
5) TOTAL, REVENUES			218,966.45	241,297.00	10.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	102,792.11	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			102,792.11	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			116,174.34	241,297.00	107.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	256,402.00	256,000.00	-0.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			256,402.00	256,000.00	-0.2%

8.6.52

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			372,576.34	497,297.00	33.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,393,482.61	1,766,058.95	26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,393,482.61	1,766,058.95	26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,393,482.61	1,766,058.95	26.7%
2) Ending Balance, June 30 (E + F1e)			1,766,058.95	2,263,355.95	28.2%
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	1,766,058.95		
d) Unappropriated Amount		9790		2,263,355.95	

8.6.53

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,509,656.95		
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	256,402.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,766,058.95		
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)			1,766,058.95		

8.6-54

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	180,168.00	0.00	-100.0%
All Other State Revenue		8590	0.00	207,297.00	New
TOTAL, OTHER STATE REVENUE			180,168.00	207,297.00	15.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	38,798.45	34,000.00	-12.4%
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			38,798.45	34,000.00	-12.4%
TOTAL, REVENUES			218,966.45	241,297.00	10.2%

8.6.55

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

8.6.56

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	102,792.11	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			102,792.11	0.00	-100.0%
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			102,792.11	0.00	-100.0%

8.6.57

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	256,402.00	256,000.00	-0.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			256,402.00	256,000.00	-0.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			256,402.00	256,000.00	-0.2%

8.6.58

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	180,168.00	207,297.00	15.1%
4) Other Local Revenue		8600-8799	38,798.45	34,000.00	-12.4%
5) TOTAL, REVENUES			218,966.45	241,297.00	10.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		102,792.11	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			102,792.11	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			116,174.34	241,297.00	107.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	256,402.00	256,000.00	-0.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			256,402.00	256,000.00	-0.2%

8.6.59

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			372,576.34	497,297.00	33.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,393,482.61	1,766,058.95	26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,393,482.61	1,766,058.95	26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,393,482.61	1,766,058.95	26.7%
2) Ending Balance, June 30 (E + F1e)			1,766,058.95	2,263,355.95	28.2%
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	1,766,058.95		
d) Unappropriated Amount		9790		2,263,355.95	

8.6-60

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

8.6.61

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,346,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,346,000.00	0.00	-100.0%

8.6.62

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,346,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,346,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,346,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,346,000.00	New
2) Ending Balance, June 30 (E + F1e)			2,346,000.00	2,346,000.00	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	2,346,000.00		
d) Unappropriated Amount		9790		2,346,000.00	

8,663

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,346,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,346,000.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,346,000.00		

8.6.64

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

8.6.65

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	2,346,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,346,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	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)			2,346,000.00	0.00	-100.0%

8.666

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,346,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,346,000.00	0.00	-100.0%

8.6.67

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,346,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,346,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,346,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,346,000.00	New
2) Ending Balance, June 30 (E + F1e)			2,346,000.00	2,346,000.00	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	2,346,000.00		
d) Unappropriated Amount		9790		2,346,000.00	

8.6.68

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

8.6.69

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	232,334.87	150,000.00	-35.4%
5) TOTAL, REVENUES			232,334.87	150,000.00	-35.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	140,960.88	143,092.00	1.5%
3) Employee Benefits		3000-3999	51,448.53	52,036.00	1.1%
4) Books and Supplies		4000-4999	108,467.43	2,000.00	-98.2%
5) Services and Other Operating Expenditures		5000-5999	2,584,571.70	258,088.00	-90.0%
6) Capital Outlay		6000-6999	690,436.55	5,160,000.00	647.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	298,462.30	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,874,347.39	5,615,216.00	44.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,642,012.52)	(5,465,216.00)	50.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21.09	0.00	-100.0%
b) Transfers Out		7600-7629	31,390,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	36,725,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,335,021.09	0.00	-100.0%

8.6.10

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,693,008.57	(5,465,216.00)	-422.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,347,267.12	19,909,847.69	8.5%
b) Audit Adjustments		9793	(130,428.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			18,216,839.12	19,909,847.69	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,216,839.12	19,909,847.69	9.3%
2) Ending Balance, June 30 (E + F1e)			19,909,847.69	14,444,631.69	-27.4%
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	19,909,847.69		
d) Unappropriated Amount		9790		14,444,631.69	

8.6.71

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,795,528.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	11,067,999.04		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,345,158.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,092,350.96		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			20,301,037.13		
H. LIABILITIES					
1) Accounts Payable		9500	256,111.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	135,078.19		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			391,189.44		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			19,909,847.69		

8.6.72

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	229,618.59	150,000.00	-34.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,716.28	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			232,334.87	150,000.00	-35.4%
TOTAL, REVENUES			232,334.87	150,000.00	-35.4%

8.16.73

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	85,605.84	87,736.00	2.5%
Clerical, Technical and Office Salaries		2400	55,355.04	55,356.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			140,960.88	143,092.00	1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,164.68	17,769.00	3.5%
OASDI/Medicare/Alternative		3301-3302	9,995.96	10,145.00	1.5%
Health and Welfare Benefits		3401-3402	16,318.08	16,320.00	0.0%
Unemployment Insurance		3501-3502	409.19	431.00	5.3%
Workers' Compensation		3601-3602	1,528.10	1,662.00	8.8%
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	5,063.28	4,739.00	-6.4%
Other Employee Benefits		3901-3902	969.24	970.00	0.1%
TOTAL, EMPLOYEE BENEFITS			51,448.53	52,036.00	1.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	58,898.04	2,000.00	-96.6%
Noncapitalized Equipment		4400	49,569.39	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			108,467.43	2,000.00	-98.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	541.25	1,000.00	84.8%
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	117,431.84	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

8.6.14

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,464,219.36	253,088.00	-89.7%
Communications		5900	2,379.25	4,000.00	68.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,584,571.70	258,088.00	-90.0%
CAPITAL OUTLAY					
Land		6100	11,000.00	0.00	-100.0%
Land Improvements		6170	15,995.64	0.00	-100.0%
Buildings and Improvements of Buildings		6200	616,603.32	4,710,000.00	663.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	46,837.59	450,000.00	860.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			690,436.55	5,160,000.00	647.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	298,462.30	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			298,462.30	0.00	-100.0%
TOTAL, EXPENDITURES			3,874,347.39	5,615,216.00	44.9%

8,675

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	21.09	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			21.09	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	31,390,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			31,390,000.00	0.00	-100.0%

8.6.76

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	36,725,000.00	0.00	-100.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			36,725,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,335,021.09	0.00	-100.0%

9,677

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	232,334.87	150,000.00	-35.4%
5) TOTAL, REVENUES			232,334.87	150,000.00	-35.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,506,109.03	5,615,216.00	272.8%
9) Other Outgo	9000-9999	Except 7600-7699	2,368,238.36	0.00	-100.0%
10) TOTAL, EXPENDITURES			3,874,347.39	5,615,216.00	44.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,642,012.52)	(5,465,216.00)	50.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21.09	0.00	-100.0%
b) Transfers Out		7600-7629	31,390,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	36,725,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,335,021.09	0.00	-100.0%

8.6.78

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,693,008.57	(5,465,216.00)	-422.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,347,267.12	19,909,847.69	8.5%
b) Audit Adjustments		9793	(130,428.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			18,216,839.12	19,909,847.69	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,216,839.12	19,909,847.69	9.3%
2) Ending Balance, June 30 (E + F1e)			19,909,847.69	14,444,631.69	-27.4%
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	19,909,847.69		
d) Unappropriated Amount		9790		14,444,631.69	

8.6.19

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

9.16.80

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	859,638.39	55,000.00	-93.6%
5) TOTAL, REVENUES			859,638.39	55,000.00	-93.6%
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	8,268.03	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	86,063.50	0.00	-100.0%
6) Capital Outlay		6000-6999	91,282.07	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,261.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			195,874.60	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			663,763.79	55,000.00	-91.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,221,042.00	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			(6,221,042.00)	0.00	-100.0%

9.6.81

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,557,278.21)	55,000.00	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,567,568.77	2,010,290.56	-73.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,567,568.77	2,010,290.56	-73.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,567,568.77	2,010,290.56	-73.4%
2) Ending Balance, June 30 (E + F1e)			2,010,290.56	2,065,290.56	2.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,010,290.56		
d) Unappropriated Amount		9790		2,065,290.56	

8.6.82

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,042,746.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,042,746.06		
H. LIABILITIES					
1) Accounts Payable		9500	11,413.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	21,042.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			32,455.50		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,010,290.56		

8683

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	245,840.20	55,000.00	-77.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	613,798.19	0.00	-100.0%
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			859,638.39	55,000.00	-93.6%
TOTAL, REVENUES			859,638.39	55,000.00	-93.6%

8684

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,268.03	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,268.03	0.00	-100.0%

8,685

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	86,063.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,063.50	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	91,282.07	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			91,282.07	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	2,115.71	0.00	-100.0%
Other Debt Service - Principal		7439	8,145.29	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,261.00	0.00	-100.0%
TOTAL, EXPENDITURES			195,874.60	0.00	-100.0%

8 16 86

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,221,042.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,221,042.00	0.00	-100.0%
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)			(6,221,042.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	859,638.39	55,000.00	-93.6%
5) TOTAL, REVENUES			859,638.39	55,000.00	-93.6%
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%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		42,768.03	0.00	-100.0%
8) Plant Services	8000-8999		142,845.57	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,261.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			195,874.60	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			663,763.79	55,000.00	-91.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,221,042.00	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			(6,221,042.00)	0.00	-100.0%

8.6.88

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,557,278.21)	55,000.00	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,567,568.77	2,010,290.56	-73.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,567,568.77	2,010,290.56	-73.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,567,568.77	2,010,290.56	-73.4%
2) Ending Balance, June 30 (E + F1e)			2,010,290.56	2,065,290.56	2.7%
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	2,010,290.56		
d) Unappropriated Amount		9790		2,065,290.56	

8.6.89

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

8.6.90

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21.09	0.00	-100.0%
5) TOTAL, REVENUES			21.09	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21.09	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	21.09	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			(21.09)	0.00	-100.0%

8 6.91

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

8,692

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.02		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.02		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.02		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

9.6.93

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	21.09	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21.09	0.00	-100.0%
TOTAL, REVENUES			21.09	0.00	-100.0%

8.6.94

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

8,695

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

8,696

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	21.09	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			21.09	0.00	-100.0%

8,697

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(21.09)	0.00	-100.0%

8,698

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21.09	0.00	-100.0%
5) TOTAL, REVENUES			21.09	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			21.09	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	21.09	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			(21.09)	0.00	-100.0%

8.6.99

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

8.6.100

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

8.6.101

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,543.32	0.00	-100.0%
5) TOTAL, REVENUES			8,543.32	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	150,462.38	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			150,462.38	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(141,919.06)	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%

8.6.10 2

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(141,919.06)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	289,090.76	147,171.70	-49.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			289,090.76	147,171.70	-49.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			289,090.76	147,171.70	-49.1%
2) Ending Balance, June 30 (E + F1e)			147,171.70	147,171.70	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	147,171.70		
d) Unappropriated Amount		9790		147,171.70	

8.6.103

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	147,171.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			147,171.70		
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)			147,171.70		

8.6.104

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,543.32	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,543.32	0.00	-100.0%
TOTAL, REVENUES			8,543.32	0.00	-100.0%

8,6105

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

8.6.106

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	150,462.38	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,462.38	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			150,462.38	0.00	-100.0%

8.6.107

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

8.6.108

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

8.6.09

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,543.32	0.00	-100.0%
5) TOTAL, REVENUES			8,543.32	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		150,462.38	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			150,462.38	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(141,919.06)	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%

8.6.10

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(141,919.06)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	289,090.76	147,171.70	-49.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			289,090.76	147,171.70	-49.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			289,090.76	147,171.70	-49.1%
2) Ending Balance, June 30 (E + F1e)			147,171.70	147,171.70	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	147,171.70		
d) Unappropriated Amount		9790		147,171.70	

8.6.11

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

8.6.12

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,613,751.34	5,325,370.00	-5.1%
5) TOTAL, REVENUES			5,613,751.34	5,325,370.00	-5.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	317.24	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	498,508.57	419,200.00	-15.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	37,240,705.07	6,388,457.00	-82.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,739,530.88	6,807,657.00	-82.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,125,779.54)	(1,482,287.00)	-95.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	37,590,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	98,206.19	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			37,491,793.81	0.00	-100.0%

8.6.113

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,366,014.27	(1,482,287.00)	-127.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,754,474.83	7,120,489.10	305.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,754,474.83	7,120,489.10	305.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,754,474.83	7,120,489.10	305.8%
2) Ending Balance, June 30 (E + F1e)			7,120,489.10	5,638,202.10	-20.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	7,120,489.10		
d) Unappropriated Amount		9790		5,638,202.10	

8.6.114

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,182,035.03		
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	135,078.19		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			9,317,113.22		
H. LIABILITIES					
1) Accounts Payable		9500	6,066.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,190,557.13		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			2,196,624.12		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			7,120,489.10		

8,6.11S

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	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	5,077,269.32	5,125,370.00	0.9%
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	87,396.87	200,000.00	128.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	449,085.15	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,613,751.34	5,325,370.00	-5.1%
TOTAL, REVENUES			5,613,751.34	5,325,370.00	-5.1%

8.6.116

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	317.24	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			317.24	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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%

8,6117

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	498,508.57	419,200.00	-15.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			498,508.57	419,200.00	-15.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	4,270,705.07	6,043,457.00	41.5%
Other Debt Service - Principal		7439	32,970,000.00	345,000.00	-99.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			37,240,705.07	6,388,457.00	-82.8%
TOTAL, EXPENDITURES			37,739,530.88	6,807,657.00	-82.0%

8.6.118

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	37,590,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			37,590,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	98,206.19	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			98,206.19	0.00	-100.0%

8.16.119

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			37,491,793.81	0.00	-100.0%

8.6.120

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,613,751.34	5,325,370.00	-5.1%
5) TOTAL, REVENUES			5,613,751.34	5,325,370.00	-5.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		76,959.99	71,000.00	-7.7%
9) Other Outgo	9000-9999	Except 7600-7699	37,662,570.89	6,736,657.00	-82.1%
10) TOTAL, EXPENDITURES			37,739,530.88	6,807,657.00	-82.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(32,125,779.54)	(1,482,287.00)	-95.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	37,590,000.00	0.00	0.0%
b) Transfers Out		7600-7629	98,206.19	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			37,491,793.81	0.00	0.0%

8.6.121

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,366,014.27	(1,482,287.00)	-127.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,754,474.83	7,120,489.10	305.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,754,474.83	7,120,489.10	305.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,754,474.83	7,120,489.10	305.8%
2) Ending Balance, June 30 (E + F1e)			7,120,489.10	5,638,202.10	-20.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	7,120,489.10		
d) Unappropriated Amount		9790		5,638,202.10	

8,6122

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

8.6.123

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,426.75	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,308,889.32	0.00	-100.0%
5) TOTAL, REVENUES			1,323,316.07	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,545,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,545,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(221,683.93)	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%

8.6.124

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(221,683.93)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,186,223.77	964,539.84	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,186,223.77	964,539.84	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,186,223.77	964,539.84	-18.7%
2) Ending Balance, June 30 (E + F1e)			964,539.84	964,539.84	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	964,539.84		
d) Unappropriated Amount		9790		964,539.84	

8.6125

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	964,539.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			964,539.84		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			964,539.84		

8.6.126

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	14,426.75	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,426.75	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,255,090.19	0.00	-100.0%
Unsecured Roll		8612	17,287.37	0.00	-100.0%
Prior Years' Taxes		8613	1,434.94	0.00	-100.0%
Supplemental Taxes		8614	18,455.01	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	16,621.81	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,308,889.32	0.00	-100.0%
TOTAL, REVENUES			1,323,316.07	0.00	-100.0%

8.16.127

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	629,445.75	0.00	-100.0%
Other Debt Service - Principal		7439	915,554.25	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,545,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,545,000.00	0.00	-100.0%

4.16.128

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

8.6.129

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,426.75	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,308,889.32	0.00	-100.0%
5) TOTAL, REVENUES			1,323,316.07	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,545,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,545,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(221,683.93)	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%

8.6.130

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(221,683.93)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,186,223.77	964,539.84	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,186,223.77	964,539.84	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,186,223.77	964,539.84	-18.7%
2) Ending Balance, June 30 (E + F1e)			964,539.84	964,539.84	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	964,539.84		
d) Unappropriated Amount		9790		964,539.84	

8.6.131

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

8.6.132

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(2,560.66)	0.00	-100.0%
5) TOTAL, REVENUES			(2,560.66)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	95,792.48	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			95,792.48	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(98,353.14)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	98,206.19	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			98,206.19	0.00	-100.0%

8,6.133

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(146.95)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	146.95	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			146.95	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			146.95	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	

8.6.134

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(98,206.19)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	98,206.19		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

8.6.135

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	(2,560.66)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(2,560.66)	0.00	-100.0%
TOTAL, REVENUES			(2,560.66)	0.00	-100.0%

8.6.136

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	3,902.48	0.00	-100.0%
Other Debt Service - Principal		7439	91,890.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			95,792.48	0.00	-100.0%
TOTAL, EXPENDITURES			95,792.48	0.00	-100.0%

8 16137

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	98,206.19	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			98,206.19	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			98,206.19	0.00	-100.0%

8.6.138

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(2,560.66)	0.00	-100.0%
5) TOTAL, REVENUES			(2,560.66)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	95,792.48	0.00	-100.0%
10) TOTAL, EXPENDITURES			95,792.48	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(98,353.14)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	98,206.19	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			98,206.19	0.00	0.0%

8,6139

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(146.95)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	146.95	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			146.95	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			146.95	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	

8,6,140

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

8.6.41

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,381,039.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,381,039.00	0.00	-100.0%

8.b.42

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			2,381,039.00	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	0.00	2,381,039.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,381,039.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			0.00	2,381,039.00	New
2) Ending Net Assets, June 30 (E + F1e)			2,381,039.00	2,381,039.00	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,381,039.00		
d) Unappropriated Amount		9790		2,381,039.00	

8.6.43

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,381,039.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,381,039.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			2,381,039.00		

8.6.44

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

8.6.45

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,381,039.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,381,039.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d)			2,381,039.00	0.00	-100.0%

8.16.46

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,381,039.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,381,039.00	0.00	-100.0%

8.6.47

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			2,381,039.00	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	0.00	2,381,039.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,381,039.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			0.00	2,381,039.00	New
2) Ending Net Assets, June 30 (E + F1e)			2,381,039.00	2,381,039.00	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,381,039.00		
d) Unappropriated Amount		9790		2,381,039.00	

8.6.48

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,579.66	0.00	-100.0%
5) TOTAL, REVENUES			5,579.66	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	6,000.00	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(420.34)	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%

8.6.49

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(420.34)	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	165,707.46	165,287.12	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,707.46	165,287.12	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			165,707.46	165,287.12	-0.3%
2) Ending Net Assets, June 30 (E + F1e)			165,287.12	165,287.12	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	165,287.12		
d) Unappropriated Amount		9790		165,287.12	

8 16.50

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	164,537.12		
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		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			164,537.12		

8,651

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	(750.00)		
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			(750.00)		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			165,287.12		

8,652

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,579.66	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,579.66	0.00	-100.0%
TOTAL, REVENUES			5,579.66	0.00	-100.0%

8,653

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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%
Noncapitalized 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	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	6,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,000.00	0.00	-100.0%
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			6,000.00	0.00	-100.0%

8.6.55

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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%

48.16.56

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,579.66	0.00	-100.0%
5) TOTAL, REVENUES			5,579.66	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		6,000.00	0.00	-100.0%
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			6,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(420.34)	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%

8.16.57

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(420.34)	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	165,707.46	165,287.12	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,707.46	165,287.12	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			165,707.46	165,287.12	-0.3%
2) Ending Net Assets, June 30 (E + F1e)			165,287.12	165,287.12	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	165,287.12		
d) Unappropriated Amount		9790		165,287.12	

8.6.58

BOND DESCRIPTION		1993 B & I	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	9,462,283.80	9,462,283.80
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		9,462,283.80	9,462,283.80
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		915,554.25	915,554.25
OUTSTANDING BONDED INDEBTEDNESS	June 30	8,546,729.55	8,546,729.55
1. Restricted Balance, July 1	2008-09	2,356,131.27	2,356,131.27
2. Tax Receipts	2008-09	1,292,267.51	1,292,267.51
3. State and Federal Apportionments	2008-09	14,426.75	14,426.75
4. Other Designated Revenue	2008-09	16,621.81	16,621.81
5. Subtotal (Sum of lines 1 through 4)		3,679,447.34	3,679,447.34
6. Less: Actual Expenditures or Other Uses	2008-09		0.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2008-09	3,679,447.34	3,679,447.34
8. Estimated Tax Receipts on the Unsecured Roll	2009-10		0.00
9. Estimated State and Federal Apportionments	2009-10		0.00
10. Other Estimated Revenue	2009-10		0.00
11. Subtotal (Sum of lines 7 through 10)		3,679,447.34	3,679,447.34
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2009-10		0.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2009-10	(3,679,447.34)	(3,679,447.34)
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2009-10		0.00000
b) LEVIED	2009-10		0.00000

8.6.59

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			4,559.50	4,626.00	4,626.00	4,626.00
a. Kindergarten	567.92	569.03				
b. Grades One through Three	1,609.37	1,604.45				
c. Grades Four through Six	1,466.47	1,466.86				
d. Grades Seven and Eight	915.02	911.21				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	0.72	0.78				
g. Community Day School						
2. Special Education						
a. Special Day Class	66.81	66.58	66.81	77.00	77.00	77.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	1.98	1.91	1.91	2.00	2.00	2.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	4,628.29	4,620.82	4,628.22	4,705.00	4,705.00	4,705.00
HIGH SCHOOL						
4. General Education			1,416.25	1,424.00	1,424.00	1,424.00
a. Grades Nine through Twelve	1,340.65	1,327.84				
b. Continuation Education	74.50	71.61				
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital	1.10	1.69				
e. Community Day School						
5. Special Education						
a. Special Day Class	37.29	36.42	37.29	38.00	38.00	38.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	8.16	8.44	8.44	9.00	9.00	9.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	1,461.70	1,446.00	1,461.98	1,471.00	1,471.00	1,471.00
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary	7.20	8.51	7.20	8.00	8.00	8.00
b. High School	4.27	4.98	4.27	5.00	5.00	5.00
8. Special Education						
a. Special Day Class - Elementary	53.29	53.19	53.29	45.00	45.00	45.00
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	64.76	66.68	64.76	58.00	58.00	58.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	6,154.75	6,133.50	6,154.96	6,234.00	6,234.00	6,234.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

8.6.60

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students						
14. Adults Enrolled, State Apportioned	58.71	56.82	56.82			
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	58.71	56.82	56.82	0.00	0.00	0.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	6,213.46	6,190.32	6,211.78	6,234.00	6,234.00	6,234.00
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	30,496.00	31,774.00	31,774.00			
20. HIGH SCHOOL	58,001.00	5,801.00	5,801.00			
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	88,497.00	37,575.00	37,575.00	0.00	0.00	0.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

8,661

	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	38,684,940.98		38,684,940.98			38,684,940.98
Work in Progress	12,457,798.73		12,457,798.73	425,392.92		12,883,191.65
Total capital assets not being depreciated	51,142,739.71	0.00	51,142,739.71	425,392.92	0.00	51,568,132.63
Capital assets being depreciated:						
Land Improvements	2,581,969.00		2,581,969.00			2,581,969.00
Buildings	139,892,397.51		139,892,397.51			139,892,397.51
Equipment	3,700,327.58		3,700,327.58	303,582.60		4,003,910.18
Total capital assets being depreciated	146,174,694.09	0.00	146,174,694.09	303,582.60	0.00	146,478,276.69
Accumulated Depreciation for:						
Land Improvements	(1,079,501.07)		(1,079,501.07)			(1,079,501.07)
Buildings	(13,976,330.08)		(13,976,330.08)			(13,976,330.08)
Equipment	(2,340,892.64)		(2,340,892.64)			(2,340,892.64)
Total accumulated depreciation	(17,396,723.79)	0.00	(17,396,723.79)	0.00	0.00	(17,396,723.79)
Total capital assets being depreciated, net	128,777,970.30	0.00	128,777,970.30	303,582.60	0.00	129,081,552.90
Governmental activity capital assets, net	179,920,710.01	0.00	179,920,710.01	728,975.52	0.00	180,649,685.53
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	Title I	ARRA	Program Improvement Schools	PL 94-142	ARRA IDEA	Federal PPPIP	State PPPIP
FEDERAL CATALOG NUMBER	84.027			84.027		84.173	84.27
RESOURCE CODE	3010	3011	3178	3310	3313	3315	3320
REVENUE OBJECT	8290	8290	8290	8181	8181	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	75,433.80	0.00	15,021.45	0.00	0.00	0.00	0.00
2. a. Current Year Award	713,042.00	256,720.00	2,196.24	776,438.00	259,377.00	36,918.00	98,674.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	713,042.00	256,720.00	2,196.24	776,438.00	259,377.00	36,918.00	98,674.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	788,475.80	256,720.00	17,217.69	776,438.00	259,377.00	36,918.00	98,674.00
REVENUES							
5. Revenue Deferred from Prior Year			15,021.45				
6. Cash Received in Current Year	345,433.80	115,524.00	2,196.24	582,324.00	0.00	27,689.00	74,825.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	345,433.80	115,524.00	17,217.69	582,324.00	0.00	27,689.00	74,825.00
EXPENDITURES							
9. Donor-Authorized Expenditures	616,940.62		0.00	776,438.00	0.00	36,918.00	98,674.00
10. Non Donor-Authorized Expenditures				570,959.05		34,593.33	14,657.93
11. Total Expenditures (lines 9 & 10)	616,940.62	0.00	0.00	1,347,397.05	0.00	71,511.33	113,331.93
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(271,506.82)	115,524.00	17,217.69	(194,114.00)	0.00	(9,229.00)	(23,849.00)
a. Deferred Revenue		115,524.00	17,217.69				
b. Accounts Payable							
c. Accounts Receivable	271,506.82			194,114.00		9,229.00	23,849.00
14. Unused Grant Award Calculation (line 4 minus line 9)	171,535.18	256,720.00	17,217.69	0.00	259,377.00	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)	616,940.62	0.00	0.00	776,438.00	0.00	36,918.00	98,674.00

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

FEDERAL PROGRAM NAME	Vocational Education	Drug-Free Schools	Title II - Teacher Quality	Title II - Principal Training	Title II - Technology	Title VI -Innovation	Title IV - 21st Century
FEDERAL CATALOG NUMBER	84.048	84.186	84.367		84.318		
RESOURCE CODE	3550	3710	4035	4036	4045	4110	4124
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	15,160.78	44,373.80	0.00	704.21	1,121.58	52,590.00
2. a. Current Year Award	28,903.00	16,659.00	123,507.00	(6,303.23)	6,955.00	3,277.00	0.00
b. Transferability (NCLB)							
c. Other Adjustments					2,829.21	(1,611.00)	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	28,903.00	16,659.00	123,507.00	(6,303.23)	9,784.21	1,666.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	28,903.00	31,819.78	167,880.80	(6,303.23)	10,488.42	2,787.58	52,590.00
REVENUES							
5. Revenue Deferred from Prior Year		3,490.78		11,696.77			52,590.00
6. Cash Received in Current Year	0.00	18,352.00	140,737.80	(18,000.00)	3,847.21	2,787.58	
7. Contributed Matching Funds					(0.25)		
8. Total Available (sum lines 5, 6, & 7)	0.00	21,842.78	140,737.80	(6,303.23)	3,846.96	2,787.58	52,590.00
EXPENDITURES							
9. Donor-Authorized Expenditures	27,126.69	31,819.78	93,061.49	(6,303.23)	7,035.80	2,787.58	22,715.16
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	27,126.69	31,819.78	93,061.49	(6,303.23)	7,035.80	2,787.58	22,715.16
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)	(27,126.69)	(9,977.00)	47,676.31	0.00	(3,188.84)	0.00	29,874.84
a. Deferred Revenue			47,676.31				29,874.84
b. Accounts Payable							
c. Accounts Receivable	27,126.69	9,977.00			3,188.84		
14. Unused Grant Award Calculation (line 4 minus line 9)	1,776.31	0.00	74,819.31	0.00	3,452.62	0.00	29,874.84
15. If Carryover is allowed, enter line 14 amount here	Not allowed			0.00			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	27,126.69	31,819.78	93,061.49	(6,303.23)	7,036.05	2,787.58	22,715.16

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

FEDERAL PROGRAM NAME	Title III - Immigrant Educ. Prog.	Title III - Limited English Proficient	Quality Improvement	TOTAL
FEDERAL CATALOG NUMBER				
RESOURCE CODE	4201	4203	5035	
REVENUE OBJECT	8290	8290	8590	
LOCAL DESCRIPTION (if any)			Fund 12	
AWARD				
1. Prior Year Carryover	3,817.32	34,111.55	902.00	243,236.49
2. a. Current Year Award	15,580.00	65,930.00		2,397,873.01
b. Transferability (NCLB)				0.00
c. Other Adjustments				1,218.21
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	15,580.00	65,930.00	0.00	2,399,091.22
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2d, & 3)	19,397.32	100,041.55	902.00	2,642,327.71
REVENUES				
5. Revenue Deferred from Prior Year		3,195.55	1,211.80	87,206.35
6. Cash Received in Current Year	11,918.32	34,542.00		1,342,176.95
7. Contributed Matching Funds				(0.25)
8. Total Available (sum lines 5, 6, & 7)	11,918.32	37,737.55	1,211.80	1,429,383.05
EXPENDITURES				
9. Donor-Authorized Expenditures	17,830.61	62,701.38		1,787,745.88
10. Non Donor-Authorized Expenditures				620,210.31
11. Total Expenditures (lines 9 & 10)	17,830.61	62,701.38	0.00	2,407,956.19
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(5,912.29)	(24,963.83)	1,211.80	(358,362.83)
a. Deferred Revenue			1,211.80	211,504.64
b. Accounts Payable				0.00
c. Accounts Receivable	5,912.29	24,963.83		569,867.47
14. Unused Grant Award Calculation (line 4 minus line 9)	1,566.71	37,340.17	902.00	854,581.83
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)	17,830.61	62,701.38	0.00	1,787,746.13

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

STATE PROGRAM NAME	After School Program	California School Information Svcs.	TUPE	Agricultural Incentive	School Gardens	CBET	Child Development
RESOURCE CODE	6010	6020	6660	7010	7026	6285	6055
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)						Fund 11	Fund 12
AWARD							
1. a. Prior Year Carryover	0.00	0.00	6,454.99	2,477.44	19,883.32		0.00
b. Restr Bal Transfers (Obj 8997)					(8,701.97)		
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	6,454.99	2,477.44	11,181.35	0.00	0.00
2. a. Current Year Award	378,000.00	47,111.00	8,629.00	14,102.00	0.00	20,676.00	235,801.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments					(2,750.00)		
e. Adj Curr Yr Award (sum lines 2a through 2d)	378,000.00	47,111.00	8,629.00	14,102.00	(2,750.00)	20,676.00	235,801.00
3. Required Matching Funds/Other				(673.00)		10,184.96	2,825.37
4. Total Available Award (sum lines 1c, 2e, & 3)	378,000.00	47,111.00	15,083.99	15,906.44	8,431.35	30,860.96	238,626.37
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	6,454.99	2,477.44	17,133.32	0.00	0.00
6. Cash Received in Current Year	340,200.00	25,911.24	8,629.00	14,102.00		20,676.00	220,181.00
7. Contributed Matching Funds						10,184.96	
8. Total Available (sum lines 5, 6, & 7)	340,200.00	25,911.24	15,083.99	16,579.44	17,133.32	30,860.96	220,181.00
EXPENDITURES							
9. Donor-Authorized Expenditures	333,909.52	9,363.93	6,425.16	11,269.74	8,431.35	30,860.96	238,626.37
10. Non Donor-Authorized Expenditures						1,671.78	79,756.75
11. Total Expenditures (lines 9 & 10)	333,909.52	9,363.93	6,425.16	11,269.74	8,431.35	32,532.74	318,383.12
12. Amounts Included in Line 6 above for Prior Year Adjustments				(673.00)			2,825.37
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	6,290.48	16,547.31	8,658.83	4,636.70	8,701.97	0.00	(15,620.00)
a. Deferred Revenue		16,547.31	8,658.83	5,309.70			
b. Accounts Payable	6,290.48				8,701.97		
c. Accounts Receivable							15,620.00
14. Unused Grant Award Calculation (line 4 minus line 9)	44,090.48	37,747.07	8,658.83	4,636.70	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)	333,909.52	9,363.93	6,425.16	11,269.74	8,431.35	20,676.00	235,801.00

STATE PROGRAM NAME	Instructional Materials	Facility Renovation	TOTAL
RESOURCE CODE	6144	6145	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	Fund 12	Fund 12	
AWARD			
1. a. Prior Year Carryover	902.00	57,999.75	87,717.50
b. Restr Bal Transfers (Obj 8997)			(8,701.97)
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	902.00	57,999.75	79,015.53
2. a. Current Year Award			704,319.00
b. Block Grant Transfers (Obj 8995)			0.00
c. Cat Flex Transfers (Obj 8998)			0.00
d. Other Adjustments			(2,750.00)
e. Adj Curr Yr Award (sum lines 2a through 2d)	0.00	0.00	701,569.00
3. Required Matching Funds/Other			12,337.33
4. Total Available Award (sum lines 1c, 2e, & 3)	902.00	57,999.75	792,921.86
REVENUES			
5. Revenue Deferred from Prior Year	902.00	57,999.75	84,967.50
6. Cash Received in Current Year			629,699.24
7. Contributed Matching Funds			10,184.96
8. Total Available (sum lines 5, 6, & 7)	902.00	57,999.75	724,851.70
EXPENDITURES			
9. Donor-Authorized Expenditures			638,887.03
10. Non Donor-Authorized Expenditures			81,428.53
11. Total Expenditures (lines 9 & 10)	0.00	0.00	720,315.56
12. Amounts Included in Line 6 above for Prior Year Adjustments			2,152.37
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	902.00	57,999.75	88,117.04
a. Deferred Revenue	902.00	57,999.75	89,417.59
b. Accounts Payable			14,992.45
c. Accounts Receivable			15,620.00
14. Unused Grant Award Calculation (line 4 minus line 9)	902.00	57,999.75	154,034.83
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)	0.00	0.00	625,876.70

9.9.18

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LOCAL GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	First 5 Children & Families	Sierra College Continuing Education	Placer Physical Fitness	Ed Tech Voucher	TOTAL
RESOURCE CODE	9583	9584	9585	9685	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	Fund 11				
AWARD					
1. a. Prior Year Carryover	22,260.94	7,079.84	14,878.33	49,884.88	94,103.99
b. Restr Bal Transfers (Obj 8997)					0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	22,260.94	7,079.84	14,878.33	49,884.88	94,103.99
2. a. Current Year Award	84,000.00	18.00	0.00	0.00	84,018.00
b. Other Adjustments				(3,694.15)	(3,694.15)
c. Adj Curr Yr Award (sum lines 2a & 2b)	84,000.00	18.00	0.00	(3,694.15)	80,323.85
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	106,260.94	7,097.84	14,878.33	46,190.73	174,427.84
REVENUES					
5. Revenue Deferred from Prior Year	Should be zero (AP)	0.00			0.00
6. Cash Received in Current Year		7,097.84			7,097.84
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	7,097.84	0.00	0.00	7,097.84
EXPENDITURES					
9. Donor-Authorized Expenditures		7,097.84			7,097.84
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	0.00	7,097.84	0.00	0.00	7,097.84
12. Amounts Included in Line 6 above for Prior Year Adjustments				(68,385.12)	(68,385.12)
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	(68,385.12)	(68,385.12)
a. Deferred Revenue					0.00
b. Accounts Payable					0.00
c. Accounts Receivable				68,385.12	68,385.12
14. Unused Grant Award Calculation (line 4 minus line 9)	106,260.94	0.00	14,878.33	46,190.73	167,330.00
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	7,097.84	0.00	68,385.12	75,482.96

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

FEDERAL PROGRAM NAME	State Fiscal Stabilization Funds	TOTAL
FEDERAL CATALOG NUMBER	84.394A	
RESOURCE CODE	3200	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	0.00	0.00
2. a. Current Year Award	1,647,596.00	1,647,596.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,647,596.00	1,647,596.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,647,596.00	1,647,596.00
REVENUES		
5. Cash Received in Current Year	1,647,596.00	1,647,596.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	1,647,596.00	1,647,596.00
EXPENDITURES		
10. Donor-Authorized Expenditures	0.00	0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	1,647,596.00	1,647,596.00

8,696

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STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME		P.E. Teacher Incentive	ELAP	Lottery	CTE Equipment	School Safety	Special Education
RESOURCE CODE		6258	6286	6300	6377	6405	6500
REVENUE OBJECT		8590	8590	8590	8590	8590	8792
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	93,373.19	44,577.72	94,199.64	6,973.26	50,308.84	0.00
b. Restr Bal Transfers (Obj 8997)		(93,373.19)	(22,834.96)				
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	21,742.76	94,199.64	6,973.26	50,308.84	0.00
2. a. Current Year Award		92,947.00	0.00	86,904.75	0.00	0.00	2,774,900.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)		(91,549.45)				49,775.70	
d. Other Adjustments				4,239.52			
e. Adj Curr Yr Award (sum lines 2a through 2d)	0.00	1,397.55	0.00	91,144.27	0.00	49,775.70	2,774,900.00
3. Required Matching Funds/Other							644,656.00
4. Total Available Award (sum lines 1c, 2e, & 3)	0.00	1,397.55	21,742.76	185,343.91	6,973.26	100,084.54	3,419,556.00
REVENUES							
5. Cash Received in Current Year		1,397.55	0.00	13,479.27		0.00	2,025,517.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	0.00	0.00	77,665.00	0.00	49,775.70	749,383.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	77,665.00	0.00	49,775.70	749,383.00
8. Contributed Matching Funds							644,656.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,397.55	0.00	91,144.27	0.00	49,775.70	3,419,556.00
EXPENDITURES							
10. Donor-Authorized Expenditures		1,397.55	13,839.76	157,757.81	0.00	100,084.54	3,419,556.00
11. Non Donor-Authorized Expenditures							1,134,942.65
12. Total Expenditures (line 10 plus line 11)	0.00	1,397.55	13,839.76	157,757.81	0.00	100,084.54	4,554,498.65
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	7,903.00	27,586.10	6,973.26	0.00	0.00

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

STATE PROGRAM NAME	Workability	Arts & Music Block Grant	Arts, Music & P.E. Block Grant	CAHSEE	CAHSEE Instructional Intervention	Supplemental School Counseling	EIA
RESOURCE CODE	6520	6760	6761	7055	7056	7080	7091
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8311
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	80,007.49	54,191.12	73,873.11	1,980.72	8,198.29	260,502.02
b. Restr Bal Transfers (Obj 8997)		(62,742.30)	(14,765.11)	(39,120.62)	(1,980.72)		
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	17,265.19	39,426.01	34,752.49	0.00	8,198.29	260,502.02
2. a. Current Year Award	63,066.00	58,812.00	0.00	20,049.00	0.00	0.00	415,256.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)						135,116.07	
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	63,066.00	58,812.00	0.00	20,049.00	0.00	135,116.07	415,256.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	63,066.00	76,077.19	39,426.01	54,801.49	0.00	143,314.36	675,758.02
REVENUES							
5. Cash Received in Current Year	31,534.00	58,812.00	0.00	20,049.00		0.00	415,256.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	31,532.00	0.00	0.00	0.00	0.00	135,116.07	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	31,532.00	0.00	0.00	0.00	0.00	135,116.07	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	63,066.00	58,812.00	0.00	20,049.00	0.00	135,116.07	415,256.00
EXPENDITURES							
10. Donor-Authorized Expenditures	63,066.00	76,077.19	39,426.01	54,801.49	0.00	143,314.36	450,483.38
11. Non Donor-Authorized Expenditures	23,852.07						
12. Total Expenditures (line 10 plus line 11)	86,918.07	76,077.19	39,426.01	54,801.49	0.00	143,314.36	450,483.38
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	0.00	225,274.64

12 9 8

STATE PROGRAM NAME	GATE	K-12 IMFRP	Inst. Mat. English Learners	Transportation	Special Education Transportation	PAR	Staff Development Math
RESOURCE CODE	7140	7156	7157	7230	7240	7271	7294
REVENUE OBJECT	8311	8590	8590	8311	8980	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	34,834.54	15,115.43	15,388.04		0.00	104,032.03	7,053.42
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	34,834.54	15,115.43	15,388.04	0.00	0.00	104,032.03	7,053.42
2. a. Current Year Award	39,191.00	360,283.00	(960.00)	445,487.00	0.00	20,119.00	0.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)	(41,025.83)	(36,113.43)				(104,716.65)	(1,936.19)
d. Other Adjustments	544.00	38,346.00					
e. Adj Curr Yr Award (sum lines 2a through 2d)	(1,290.83)	362,515.57	(960.00)	445,487.00	0.00	(84,597.65)	(1,936.19)
3. Required Matching Funds/Other	3,650.00	4,400.25		139,945.95			
4. Total Available Award (sum lines 1c, 2e, & 3)	37,193.71	382,031.25	14,428.04	585,432.95	0.00	19,434.38	5,117.23
REVENUES							
5. Cash Received in Current Year	(1,290.83)	398,629.00	(960.00)	403,633.00	0.00	20,119.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	(36,113.43)	0.00	41,854.00	0.00	(104,716.65)	(1,936.19)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	(36,113.43)	0.00	41,854.00	0.00	(104,716.65)	(1,936.19)
8. Contributed Matching Funds		4,400.25					
9. Total Available (sum lines 5, 7c, & 8)	(1,290.83)	366,915.82	(960.00)	445,487.00	0.00	(84,597.65)	(1,936.19)
EXPENDITURES							
10. Donor-Authorized Expenditures	37,193.71	382,031.25	5,438.22	585,432.95	0.00	19,434.38	5,117.23
11. Non Donor-Authorized Expenditures				659,573.26	141,173.99		
12. Total Expenditures (line 10 plus line 11)	37,193.71	382,031.25	5,438.22	1,245,006.21	141,173.99	19,434.38	5,117.23
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	8,989.82	0.00	0.00	0.00	0.00

STATE PROGRAM NAME	Pupil Retention Block Grant	Professional Development Block Grant	Targeted Instruction Block Grant	School & Library Improvement	School Site Block Grant	District Block Grant	Inst. Materials, Library Materials & Ed Tech
RESOURCE CODE	7390	7393	7394	7395	7396	7397	7398
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	207,765.26	17,527.26	10,064.41	5,219.52	92,828.14	13,183.52	3,476.91
b. Restr Bal Transfers (Obj 8997)	(207,765.26)				(40,146.54)		(3,476.91)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	17,527.26	10,064.41	5,219.52	52,681.60	13,183.52	0.00
2. a. Current Year Award	159,958.00	111,202.00	6,159.00	275,817.00	0.00	0.00	0.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)	(145,937.42)	(55,588.07)	(262.36)	(52,594.85)			
d. Other Adjustments	(9,517.00)						
e. Adj Curr Yr Award (sum lines 2a through 2d)	4,503.58	55,613.93	5,896.64	223,222.15	0.00	0.00	0.00
3. Required Matching Funds/Other	125,000.00						
4. Total Available Award (sum lines 1c, 2e, & 3)	129,503.58	73,141.19	15,961.05	228,441.67	52,681.60	13,183.52	0.00
REVENUES							
5. Cash Received in Current Year	159,958.00	111,202.00	5,896.64	223,222.15			
6. Amounts Included in Line 5 for Prior Year Adjustments	(9,517.00)						
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	(145,937.42)	(55,588.07)	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	(145,937.42)	(55,588.07)	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	14,020.58	55,613.93	5,896.64	223,222.15	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	129,503.58	73,141.19	15,961.05	228,441.67	52,681.60	13,183.52	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	129,503.58	73,141.19	15,961.05	228,441.67	52,681.60	13,183.52	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STATE PROGRAM NAME	Routine Maintenance & Repair	Child Develoment Facilities Program	TOTAL
RESOURCE CODE	8150	6140	
REVENUE OBJECT	8980	8990	
LOCAL DESCRIPTION (if any)		Fund 12	
AWARD			
1. a. Prior Year Restricted Ending Balance	124,789.23	4,958.00	1,424,421.11
b. Restr Bal Transfers (Obj 8997)			(486,205.61)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	124,789.23	4,958.00	938,215.50
2. a. Current Year Award	1,496,400.90		6,425,591.65
b. Block Grant Transfers (Obj 8995)			0.00
c. Cat Flex Transfers (Obj 8998)			(344,832.48)
d. Other Adjustments			33,612.52
e. Adj Curr Yr Award (sum lines 2a through 2d)	1,496,400.90	0.00	6,114,371.69
3. Required Matching Funds/Other		21,042.00	938,694.20
4. Total Available Award (sum lines 1c, 2e, & 3)	1,621,190.13	26,000.00	7,991,281.39
REVENUES			
5. Cash Received in Current Year	1,496,400.90		5,382,854.68
6. Amounts Included in Line 5 for Prior Year Adjustments			(9,517.00)
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	0.00	741,034.01
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	741,034.01
8. Contributed Matching Funds			649,056.25
9. Total Available (sum lines 5, 7c, & 8)	1,496,400.90	0.00	6,772,944.94
EXPENDITURES			
10. Donor-Authorized Expenditures	1,621,190.13	26,000.00	7,714,554.57
11. Non Donor-Authorized Expenditures			1,959,541.97
12. Total Expenditures (line 10 plus line 11)	1,621,190.13	26,000.00	9,674,096.54
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	0.00	276,726.82

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LOCAL PROGRAM NAME		BTSA	MAA	Medi-Cal Billing	Lowe's	Farm	Tutorial
RESOURCE CODE		101	102	104	105	106	107
REVENUE OBJECT		8590	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance		0.00	0.00	4,599.57	2,847.38	5,996.89	40,070.21
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	0.00	4,599.57	2,847.38	5,996.89	40,070.21
2. a. Current Year Award		68,000.00	238,856.00	4,197.95		55,275.54	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	68,000.00	238,856.00	4,197.95	0.00	55,275.54	0.00
3. Required Matching Funds/Other						(5,996.89)	
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	68,000.00	238,856.00	8,797.52	2,847.38	55,275.54	40,070.21
REVENUES							
5. Cash Received in Current Year		68,000.00		4,197.95		55,275.54	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	238,856.00	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	238,856.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	68,000.00	238,856.00	4,197.95	0.00	55,275.54	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		68,000.00	44,704.82	666.88	256.33	55,275.54	0.00
11. Non Donor-Authorized Expenditures						3,266.02	
12. Total Expenditures (line 10 plus line 11)	0.00	68,000.00	44,704.82	666.88	256.33	58,541.56	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	194,151.18	8,130.64	2,591.05	0.00	40,070.21

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LOCAL AWARDS,
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LOCAL PROGRAM NAME	E-Rate Reimbursement	Walk Across America	United Auburn Indian - Sheridan	Project FIT America	CEMEX	United Auburn Indian - CCC	Gayle Frisbee Scholarship
RESOURCE CODE	110	9580	9581	9582	9586	9587	9622
REVENUE OBJECT					8699	8699	
LOCAL DESCRIPTION (if any)				GEMS			
AWARD							
1. a. Prior Year Restricted Ending Balance	(17.10)	4,297.85	1,413.38	3,500.00	20,371.19	7,000.00	(150.00)
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	(17.10)	4,297.85	1,413.38	3,500.00	20,371.19	7,000.00	(150.00)
2. a. Current Year Award	63,831.62			3,500.00			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	63,831.62	0.00	0.00	3,500.00	0.00	0.00	0.00
3. Required Matching Funds/Other							2,130.00
4. Total Available Award (sum lines 1c, 2c, & 3)	63,814.52	4,297.85	1,413.38	7,000.00	20,371.19	7,000.00	1,980.00
REVENUES							
5. Cash Received in Current Year	63,831.62			3,500.00			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	63,831.62	0.00	0.00	3,500.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	8,940.00	964.56	701.22	3,592.60	8,471.31	6,839.27	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	8,940.00	964.56	701.22	3,592.60	8,471.31	6,839.27	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	54,874.52	3,333.29	712.16	3,407.40	11,899.88	160.73	1,980.00

8, 10, 09

LOCAL PROGRAM NAME	Judith McCartney Scholarhip	Gary Vincent Scholarship	TOTAL
RESOURCE CODE	9623	9624	
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. a. Prior Year Restricted Ending Balance	16,933.00	(1,529.00)	105,333.37
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	16,933.00	(1,529.00)	105,333.37
2. a. Current Year Award			433,661.11
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	433,661.11
3. Required Matching Funds/Other		2,154.00	(1,712.89)
4. Total Available Award (sum lines 1c, 2c, & 3)	16,933.00	625.00	537,281.59
REVENUES			
5. Cash Received in Current Year			194,805.11
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	238,856.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	238,856.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	433,661.11
EXPENDITURES			
10. Donor-Authorized Expenditures	300.00	500.00	199,212.53
11. Non Donor-Authorized Expenditures			3,266.02
12. Total Expenditures (line 10 plus line 11)	300.00	500.00	202,478.55
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	16,633.00	125.00	338,069.06

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	23,708,966.08	301	10,143.24	303	23,698,822.84	305	141,080.11		307	23,557,742.73	309
2000 - Classified Salaries	6,599,069.73	311	32,389.96	313	6,566,679.77	315	995,493.26		317	5,571,186.51	319
3000 - Employee Benefits (Excluding 3800)	8,892,755.04	321	206,810.11	323	8,685,944.93	325	362,229.46		327	8,323,715.47	329
4000 - Books, Supplies Equip Replace. (6500)	2,214,912.86	331	10,433.43	333	2,204,479.43	335	1,012,607.87		337	1,191,871.56	339
5000 - Services. . . & 7300 - Indirect Costs	5,127,579.78	341	36,425.88	343	5,091,153.90	345	703,745.10		347	4,387,408.80	349
				TOTAL	46,247,080.87	365			TOTAL	43,031,925.07	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	20,338,522.86	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,098,617.00	380
3. STRS	3101 & 3102	1,641,634.75	382
4. PERS	3201 & 3202	181,523.74	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	382,501.88	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	3,239,403.13	385
7. Unemployment Insurance	3501 & 3502	63,618.45	390
8. Workers' Compensation Insurance	3601 & 3602	240,155.40	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	59,710.21	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		27,245,687.42	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		5,059.56	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		27,240,627.86	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		63.30%	
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)	63.30%	
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)	43,031,925.07	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	8,797,284.00		8,797,284.00		915,554.25	7,881,729.75	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	123,305,000.00		123,305,000.00	36,725,000.00	32,635,000.00	127,395,000.00	
Capital Leases Payable	846,567.00		846,567.00		185,140.00	661,427.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	14,500,000.00		14,500,000.00		335,000.00	14,165,000.00	
Net OPEB Obligation	2,381,039.00		2,381,039.00		2,381,039.00	0.00	
Compensated Absences Payable	162,299.90		162,299.90	19,152.09	27,663.87	153,788.12	
Governmental activities long-term liabilities	149,992,189.90	0.00	149,992,189.90	36,744,152.09	36,479,397.12	150,256,944.87	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

12-8-09

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 1,408,785.50
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) — 37,745,089.30

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) — 3.73%

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. — 0.00

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

8 6.80

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)	2,156,230.13
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	471,443.66
3.	External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	0.00
4.	Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	167,073.03
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A1)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,794,746.82
9.	Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of $201,412.85, minus [2nd prior year indirect cost rate of 5.77% times Line B18])	332,400.28
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,127,147.10
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	30,075,868.82
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,990,966.11
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,805,607.78
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	887,514.21
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	69,458.34
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	324,708.44
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)	517,136.12
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)	9,363.93
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)	4,312,096.71
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A1)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	281,576.20
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	303,222.00
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,588,155.29
17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	46,165,673.95
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)	6.05%
D.	**Preliminary Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2010-11 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18)	6.77%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. REVENUES AND OTHER FINANCING SOURCES					
1. Beginning Balance	9791-9795	339,473.23		94,199.64	433,672.87
2. State Lottery Revenue	8560	728,102.99		91,144.27	819,247.26
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	(862,552.22)	862,552.22		0.00
6. Total Available (Sum Lines A1 through A5)		205,024.00	862,552.22	185,343.91	1,252,920.13
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	423.00	776,095.21		776,518.21
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	36.00	86,457.01		86,493.01
4. Books and Supplies	4000-4999	147,193.41		157,757.81	304,951.22
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,834.26			2,834.26
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		150,486.67	862,552.22	157,757.81	1,170,796.70
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	54,537.33	0.00	27,586.10	82,123.43

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

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

8,682

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2008-09 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	53,783,961.82
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	2,407,956.19
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	69,452.25
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	256,745.01
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	64,750.52
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,983,441.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
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	154,779.38
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)				5,529,168.16
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				45,846,837.47
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				45,846,837.47

8.683

Section II - Expenditures Per ADA			2008-09 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)			6,066.82
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	37,575.00	Divided by 700	53.68
C. Total ADA before adjustments (Lines A plus B)			6,120.50
D. Charter school ADA adjustments (From Section IV)			0.00
E. Adjusted total ADA (Lines C plus D)			6,120.50
F. Expenditures per ADA (Line I.G divided by line II.E)			$7,490.70

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F. Note: If the prior year MOE was not met, CDE may adjust the prior year base expenditure amounts.)	43,253,659.11	7,351.03
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	43,253,659.11	7,351.03
B. Required effort (Line A.2 times 90%)	38,928,293.20	6,615.93
C. Current year expenditures (Line I.G and line II.F)	45,846,837.47	7,490.70
D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2010-11 may be reduced by the lower of the two percentages)	0.00%	0.00%

8.684

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

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

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

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

8 16,85

Unaudited Actuals
2008-09
General Fund
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)	186,737.30	12,659.18	0.00	697,039.15	2,850,659.79	0.00	1,187,234.16
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals **Description**							
0001 Pre-Kindergarten							
1110 Regular Education, K–12	270.32	270.32		270.32	416.35		730.00
3100 Alternative Schools							
3200 Continuation Schools	4.67	4.67		4.67	5.50		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	28.53	28.53		28.53	22.89		43.00
6000 ROC/P							
Other Goals **Description**							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds **Description**							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	303.52	303.52	0.00	303.52	444.74	0.00	773.00

Goal	Program/Activity	Direct Costs - Direct Charged (Schedule DCC) Column 1	Direct Costs - Allocated (Schedule AC) Column 2	Direct Costs - Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	31,877,090.63	4,588,259.76	36,465,350.39	2,820,478.41		39,285,828.80
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	628,590.68	49,046.16	677,636.84	52,413.05		730,049.89
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	5,978,400.32	297,023.67	6,275,423.99	485,384.01		6,760,808.00
6000	Regional Occupational Ctr/Prg (ROC/P)	2,359.49	0.00	2,359.49	182.50		2,541.99
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	89,954.89	0.00	89,954.89	6,957.72		96,912.61
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					4,558.39	4,558.39
----	Other Outgo					6,829,153.94	6,829,153.94
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation		0.00	0.00	168,071.01		168,071.01
----	Indirect Costs Charged to Other Funds				(93,962.80)		(93,962.80)
----	**Total General Fund Expenditures**	38,576,396.01	4,934,329.59	43,510,725.60	3,439,523.90	6,833,712.33	53,783,961.83

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	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	24,635,616.01	294,431.08	665,392.24	2,979,718.89	802,681.62	7,537.84	887,514.21			1,604,198.74	0.00	31,877,090.63
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	475,382.03	0.00	0.00	147,528.79	1,865.20	0.00	0.00			3,814.66	0.00	628,590.68
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	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	4,962,511.29	704,417.29	0.00	81.34	147,908.74	163,481.66	0.00			0.00	0.00	5,978,400.32
6000	ROC/P	2,359.49	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,359.49
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		69,458.34	0.00	20,496.55	0.00	89,954.89
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		30,075,868.82	998,848.37	665,392.24	3,127,329.02	952,455.56	171,019.50	887,514.21	69,458.34	0.00	1,628,509.95	0.00	38,576,396.01

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	798,380.60	2,668,687.78	1,121,191.38	4,588,259.76
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	13,792.69	35,253.47	0.00	49,046.16
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	84,262.35	146,718.54	66,042.78	297,023.67
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		896,435.64	2,850,659.79	1,187,234.16	4,934,329.59

A.	**Central Administration Costs in General Fund**	
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	324,708.44
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)	2,673,366.25
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	535,412.01
5	Total Central Administration Costs in General Fund	3,533,486.70
B.	**Direct Charged and Allocated Costs in General Fund**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	38,576,396.01
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,934,329.59
3	Total Direct Charged and Allocated Costs in General Fund	43,510,725.60
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	281,576.20
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	303,222.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,588,155.29
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,172,953.49
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	45,683,679.09
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	7.73%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400 and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400 and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			4,558.39		4,558.39
Other Outgo (Objects 1000-7999)				6,829,153.94	6,829,153.94
Total Other Costs	0.00	0.00	4,558.39	6,829,153.94	6,833,712.33

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,783.07	6,112.07
2. Inflation Increase	0041	329.00	261.00
3. All Other Adjustments	0042, 0525		(250.00)
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,112.07	6,123.07
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,112.07	6,123.07
b. Revenue Limit ADA	0033	6,154.96	6,234.00
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	37,619,546.37	38,171,218.38
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
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	154,109.00	138,493.00
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	37,773,655.37	38,309,711.38
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.92156	0.82033
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	34,810,689.84	31,426,605.54
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	87,214.00	93,969.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	160,998.00	158,152.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	(73,784.00)	(64,183.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	34,736,905.84	31,362,422.54

8,692

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	39,923,738.00	36,390,424.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	67,425.00	48,620.00
28. Less: Charter Schools In-lieu Taxes	0595	13,153,792.00	11,931,544.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	26,837,371.00	24,507,500.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	7,899,534.84	6,854,922.54
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	363,788.00	265,277.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	9006/0570		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018	4,205,469.00	3,971,813.00
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	3,841,681.00	3,706,536.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	11,741,215.84	10,561,458.54
43. Less: Revenue Limit State Apportionment Receipts	---	8,973,531.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	2,767,684.84	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	8,128.00	7,221.00
46. California High School Exit Exam	9002	48,270.00	18,023.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	74,424.00	55,876.00
48. Apprenticeship Funding	9006/0570		
49. Community Day School Additional Funding	9007		

8.6.93

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(897.60)	0.00	(93,962.80)				
Other Sources/Uses Detail					0.00	4,983,441.00		
Fund Reconciliation							95,046.21	5,031,177.25
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	897.60	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							47,824.00	1,171.14
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	15,161.10	0.00				
Other Sources/Uses Detail					21,042.00	0.00		
Fund Reconciliation							21,042.00	15,161.10
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	78,801.70	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	78,801.70
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					256,402.00	0.00		
Fund Reconciliation							256,402.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,346,000.00	0.00		
Fund Reconciliation							2,346,000.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					21.09	31,390,000.00		
Fund Reconciliation							2,092,350.96	135,078.19
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	6,221,042.00		
Fund Reconciliation							0.00	21,042.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	21.09		
Fund Reconciliation							0.00	0.02
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					37,590,000.00	98,206.19		
Fund Reconciliation							135,078.19	2,190,557.13
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					98,206.19	0.00		
Fund Reconciliation							98,206.19	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					2,381,039.00			
Fund Reconciliation							2,381,039.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	897.60	(897.60)	93,962.80	(93,962.80)	42,692,710.28	42,692,710.28	7,472,988.55	7,472,988.53

8,695

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	16.0	2.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	1,417.0	45.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	45.0
C. ENTER total number of miles driven to/from school	021/022	217,063.0	40,168.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, 7235, 7394, and 7397, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802 and 3902)		883,258.35	141,173.99
B. Books & Supplies (Objects 4200, 4300 and 4400)		123,305.59	0.00
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		645.00	0.00
2. Insurance (Objects 5400 and 5450)		0.00	0.00
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		695.32	0.00
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(39,387.55)	0.00
5. Other Services and Operating Expenditures (Objects 5100 and 5800) (Contracts for repairs should be charged to Object 5600)		25,992.59	0.00
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils	003/004	56,667.00	
6. Communications (Object 5900)		3,528.79	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)		189,196.07	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.)		(54,356.01)	54,356.01
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400 and 6500)		177.53	0.00
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)	096/095	1,133,055.68	195,530.00
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	1,133,055.68	195,530.00
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	1,133,055.68	195,530.00
K. Indirect Costs (Approved indirect cost rate of 5.77% times the sum of Line J minus Line D minus Line D1)		57,597.04	8,145.74
L. Net Pupil Transportation Expense (Lines J and K)	100/101	1,190,652.72	203,675.74

8,676

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		1,190,652.72	203,675.74
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C5		0.00	56,667.00
2. ENTER payments by another LEA, included in Schedule II, Line C5		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		134,840.06	54,356.01
2. ENTER portion of payments included in Schedule II, LIne C5 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, Line C5 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		134,840.06	111,023.01
G. Bus Operating Expense (Line A minus Line F)	110/111	1,055,812.66	92,652.73
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4.864	2.307
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	745.104	2,058.950
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	56,667.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1 and D2 minus D3)	085/086	134,840.06	54,356.01
K. Approved Transportation Expense (Lines G, I and J2)	130/133	1,190,652.72	203,675.74
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		

Contact: Carrie Carlson

Title: Director of Business Services

Agency: Western Placer Unified School District

Phone Number/Ext: (916) 434-5095

E-mail Address: ccarlson@wpusd.k12.ca.us

8.6.97

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students.
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:
Placer County Board Association Elections

AGENDA ITEM AREA:
Information/Discussion/Action

REQUESTED BY:
Scott Leaman
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
September 15, 2009

ROLL CALL REQUIRED:
No

BACKGROUND:

The Placer County School Board Association will be accepting nominations for open positions on the Executive Committee.

RECOMMENDATION:

The Board of Trustees will review the information

wp/rk/factform

8.7

PCOE
GOLD IN EDUCATION

Placer County Office of Education
360 Nevada Street, Auburn, CA 95603
(530) 889-8020 ♦ Fax (530) 886-5841 ♦ www.placercoe.k12.ca.us

Gayle Garbolino-Mojica, County Superintendent of Schools

Memorandum

September 9, 2009

To: School District Superintendents

From: Gayle Garbolino-Mojica, County Superintendent

RE: Placer County School Boards Association Elections

I have been informed by Nancy Palmer, President of the Placer County School Boards Association (PCSBA) that there will be five positions open on the Executive Committee of the Placer County School Boards Association due to expiring terms, one resignation and a vacant position. The process for selection is for each school district and community college district board to submit a nomination for the position. The PCSBA works in harmony with the County Office of Education to take advantage of workshops and inservice opportunities for school board members throughout the county. The individual serves for two years and the committee meets only as necessary, usually once or twice a year.

Please discuss this with your Board. If you have any interested Board members, please fill out the form below and submit the name(s) to my office, attention, Maggie Anderson, at your earliest convenience as these appointments will take place in November 2009.

Thank you.

PLACER COUNTY SCHOOL BOARDS ASSOCIATION

NOMINATIONS FOR OPEN POSITIONS

_____
Nomination Name

Submitted by: _____ School District Board of Trustees

Please submit your district's nomination(s) to Maggie Anderson at **530-886-5841 (fax) or email at manderson@placercoe.k12.ca.us**

8.7.1