

**FRESNO UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM**

AGENDA ITEM: B-9

Board Meeting Date: September 8, 2010

AGENDA SECTION <i>(Check a Box Below)</i>			
A CONSENT	B DISCUSSION	C RECEIVE	RECOGNIZE/ PRESENT
	X		

ACTION REQUESTED: <i>(Adopt, Approve, Ratify, Discuss, Receive etc.)</i>	APPROVE
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TITLE AND SUBJECT: Approve Unaudited Actual Financial Report for Fiscal Year 2009/10, Year-End Budget Revision for 2009/10, and Gann Limit for 2010/11

DESCRIPTION/DISCUSSION: Included in the Board binders for the Board's consideration and approval are three reports: 2009/10 Unaudited Actual Financial Report, 2009/10 Year End Budget Revision and the 2010/11 Gann Limit. The Superintendent recommends approval.

1) The 2009/10 Unaudited Actual Financial Report for Fresno Unified School District represents the actual revenues, expenditures, and ending fund balance for all the District's funds for the fiscal year ended June 30, 2010. Also included for the Board's information are ending fund balance summaries for all fund types and charter schools.

2) The 2009/10 Year-End Closing Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allows the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available District funds.

3) Resolution 2010-27 is for adopting the District's Gann Appropriation Limit for fiscal year 2010/11. The Gann Limit is included in the Unaudited Actual Financial Report. Each year the District must approve an appropriation limit level (Gann Limit) in compliance with the State constitution.

District Goals: Approval of this agenda item addresses each of the four Fresno Unified School District Goals for 2008-2013 in that it supports student success through operational excellence.

FINANCIAL SUMMARY: The year-end actuals for 2009/10 reflect the District's reserve at \$38.1 million which is significantly above the State minimum required level. The chart on the following page illustrates the different components of the Unrestricted General Fund ending balance at June 30, 2010.

PREPARED BY: Jacquie Canfield, Administrator, Fiscal Services <i>(Signature Required)</i>	DIVISION: Administrative Services	PHONE: 457-3907
DIVISION APPROVAL: Ruth F. Quinto, Associate Superintendent/CFO <i>(Signature Required by Associate Superintendent)</i>	SUPERINTENDENT APPROVAL:	

Unaudited Actuals 2009/10

Unrestricted General Fund

Below is a chart outlining the components of the Unrestricted Ending Fund Balance:

Unrestricted General Fund Ending Balance 2009/10	
Revolving Cash	\$ 96,611
Inventory	2,967,756
Prepaid Expenses	190,293
Athletic Projects	883,879
Atlas Student Information Project	250,000
Other Designations	693,486
Donations	264,271
Reserve for Economic Uncertainties	38,105,646
Ending Fund Balance	\$ 43,451,940

The major differences from the estimated actuals to the unaudited actuals are:

1. **Revenue Limit** – The revenue limit decreased from the estimated actuals by \$400,000 due to the prior year revenue limit adjustment and state funding adjustments.
2. **Local Income** – Local income decreased \$1.38 million over estimated actuals primarily due to a loss in income from the textbook inventory, and a lower than estimated cash position in the Unrestricted General Fund resulting in decreased interest income.
3. **Contribution from Unrestricted General Fund** – The District’s contributions from the Unrestricted General Fund were less than the estimated actuals by \$1.7 million due mainly to savings in Home to School Transportation, and Restricted Routine Maintenance. These savings helped offset increases in Special Education and the Special Education Transportation program. The schedule on the following pages lists the programs receiving contributions from the Unrestricted General Fund, and the actual contribution amounts.
4. **Expenses** – Overall, expenditures were lower than anticipated by \$1.3 million. This is mainly due to: lower utility and noncapital improvement projects, and lower employee benefit costs than projected.
5. **Transfers Out** – Transfers out decreased by \$3.0 million over the estimated actuals primarily due to the utilization of Stabilization funds for the Adult Education program.
6. **Designated Funds** – The ending balance includes \$2.1 million in funds that were allocated but not yet expended for technology, athletic facilities, donations and the Extended Day program. These funds will be reallocated in the 2010/11 budget.

In addition to the items discussed above, the following information is provided:

Unrestricted Contributions Towards Restricted Programs – Below is a list of the District’s unrestricted contributions to the following programs in 2009/10:

Restricted Program	General Fund Contribution
Community Day Schools	979,380
English Language Acquisition Program	160,437
Special Education	12,978,151
Special Education - Infant Program	724,357
Transportation-Home To School	1,767,973
Transportation-Special Education	5,582,713
Ongoing & Major Maintenance Account	17,019,718
Total	\$ 39,212,495

Restricted General Fund - The Restricted General Fund ending balance is composed of entitlement funds totaling approximately \$18.5 million as reflected in the chart below.

Restricted Entitlement Funds	Ending Balance
Economic Impact Aid/Limit English Proficient	\$ 971,680
Economic Impact Aid/State Compulsory Education	7,998,637
English Language Acquisition	530,504
Medi-Cal	1,201,279
Quality Education Investment Act	7,757,573
Total	\$ 18,459,673

Economic Stimulus Funds - The District will receive approximately \$81 million in one-time economic stimulus funds that need to be spent by September 2011. The 2009/10 budget was projected to utilize \$51 million of these funds. The District actually spent \$47.4 million of these funds.

Economic Stimulus Funds (in millions)	2009/10 Planned Utilization	2009/10 Actuals
Stabilization Funds	\$31.75	\$31.75
Title I	7.60	4.75
Special Ed Funds	11.80	10.84
McKinney Vento (Homeless)	0.14	0.06
Total	\$51.29	\$47.40

Reserve Levels – As previously reported to the Board, the District has six types of reserves. The following table lists the change in the reserve levels for 2009/10.

Reserve Type (in millions)	07/01/09	Change	06/30/10	Recommended Level
Unrestricted General Fund	\$53.12	\$(15.01)	\$38.11	\$14.60 (5)
Workers' Compensation	\$28.33	\$(2.82)	\$25.51	\$32.40 (3)
General Liability Reserve	\$1.07	\$(0.11)	\$0.96	\$0.96 (3)
Health Fund IBNP (1)	\$14.10	\$0.47	\$14.57	\$14.57 (3)
Retiree Lifetime Health Liability	\$12.60	\$2.00	\$14.60	\$758.00 (4)
Health Fund Unencumbered Reserves	\$46.84	\$(16.52)	\$30.32	\$36.10 (2)

(1) IBNP is an acronym for "Incurred but Not Paid" claims.

(2) Recommended level is provided by the Joint Health Management Board contracted consultant. The change in reserve reflects the effect of the recent judgment in the FURA litigation.

(3) Recommended level is provided by actuarial study.

(4) Recommended level is provided by actuarial study dated September, 2007. An updated study is in process as the recommended level is anticipated to increase due to the recent judgment in the FURA litigation.

(5) Represents the reserve level for economic uncertainties as presented to the Board in June 2010.

Other Funds' Ending Balances for 2009/10 -In addition to the General Fund information provided above, the following information is provided on the District's other fund types:

Other Funds	Beginning Fund Balance 2009/10	Net Change	Ending Fund Balance 2009/10
Adult Education	\$150,000	0	\$150,000
Child Development	\$17,463	\$195,064	\$212,527
Deferred Maintenance	\$1,950,945	\$1,484,484	\$3,435,429
County School Facilities	\$10,440,000	\$7,273,802	\$17,713,802
Adult Education Building	\$2,914,719	\$68,793	\$2,983,512
Measure K Series F/G	\$307,062	\$11,513,392	\$11,820,454
Capital Facilities (Developer Fees)	\$14,070,954	(\$2,171,898)	\$11,899,056
Special Reserve-1977/87 Measure A	\$22,347,563	\$400,054	\$22,747,617
Bond Interest & Redemption	\$13,539,303	\$1,739,505	\$15,278,808
1977/87 Tax Override	\$3,077,880	(\$2,207,844)	\$870,036
Cafeteria Enterprise	\$17,393,584	\$494,457	\$17,888,041
Health Benefits	\$59,341,470	(\$11,925,000) ¹	\$47,416,470
Liability	\$2,494,881	\$247,455	\$2,742,336
Workers' Compensation	(\$4,099,917)	(\$2,808,253)	(\$6,908,170)
Defined Benefits Plan	\$8,222,377	(\$282,221)	\$7,940,156
COP Debt Service Fund	\$9,517,131	\$4,300	\$9,521,431

(1) The net change reflects the recent judgment in FURA litigation.

Charter Schools - A summary of the ending balances for each of the charter schools is provided below.

Charter Schools	Beginning Fund Balance 2009/10	Net Change	Ending Fund Balance 2009/10
A Civil Entrepreneur Leadership	\$ -	\$ 124,997	\$ 124,997
Carter G Woodson Public Charter (1)	\$ 726,947	\$ (66,380)	\$ 660,567
Morris E Dailey Charter	\$ -	\$ (20,346)	\$ (20,346)
New Millennium Institute (2)	\$ 94,247	\$ 4,220	\$ 98,467
Sierra	\$ 1,104,494	\$ 330,754	\$ 1,435,248
School of Unlimited Learning	\$ 79,370	\$ (79,370)	\$ --
University High	\$ 1,357,545	\$ 8,516,390	\$ 9,873,935
Valley Arts and Sciences Academy	\$ 182,255	\$ 155,584	\$ 337,839
Valley Preparatory (3)	\$ (127,271)	\$ 141,232	\$ 13,961

- (1) Carter G. Woodson restated their beginning balance from \$619,967.
- (2) New Millennium Institute restated their beginning balance from \$193,374.
- (3) Valley Preparatory restated their beginning balance from (\$113,172).

Year-end Budget Revision 2009/10

The 2009/10 Year-end Closing Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allow the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available District funds. The funds submitted for the Board's consideration include: Health Fund, Defined Benefit Fund, COP Debt Service Fund and Measure K Bond Interest and Redemption Fund. The budget revision documents follow the State Unaudited Actuals Report.

Gann Limit 2010/11

Included in the Board binders is Resolution 2010-27 for adopting the District's Gann Appropriation Limit for fiscal year 2010/11. The Gann Limit is included in the Unaudited Actuals Financial Report for the fiscal year ended June 30, 2010. Each year the District must approve an appropriation limit level (Gann Limit) in compliance with the State Constitution.

Should the Board have any additional questions, please contact either Jacquie Canfield at 457-3907, or Ruth Quinto at 457-6226. Thank you.

**Fresno Unified School District
2009-10 Unaudited Actuals**

FUND_NAME	Estimated Beginning Balance	Estimated Revenues	Estimated Expenditures	Other Financing Sources	Estimated Ending Fund Balance
General Fund Unrestricted	\$ 62,127,600	\$ 406,096,042	\$ 384,974,473	\$ (39,797,229)	\$ 43,451,940
General Fund Restricted	\$ 43,510,980	\$ 217,027,417	\$ 281,338,127	\$ 39,259,402	\$ 18,459,673
Total General Fund	\$ 105,638,580	\$ 623,123,460	\$ 666,312,600	\$ (537,826)	\$ 61,911,613
Adult Education Fund	\$ 150,000	\$ 2,241,133	\$ 2,744,249	\$ 503,116	\$ 150,000
Child Development Fund	\$ 17,463	\$ 8,371,058	\$ 8,176,200	\$ 206	\$ 212,527
Deferred Maintenance Fund	\$ 1,950,945	\$ 32,018	\$ 1,904,092	\$ 3,356,558	\$ 3,435,429
Developer Fee Fund	\$ 14,070,954	\$ 1,742,370	\$ 3,871,901	\$ (42,367)	\$ 11,899,056
Adult Ed Blg Fund	\$ 2,914,719	\$ 68,793	\$ -	\$ -	\$ 2,983,512
Measure K - Series E Fund	\$ 307,062	\$ 1,088	\$ -	\$ (308,150)	\$ 0
Measure K Series F Fund	\$ -	\$ 380,227	\$ 718,092	\$ 12,158,319	\$ 11,820,454
Total Building Funds	\$ 3,221,781	\$ 450,108	\$ 718,092	\$ 11,850,169	\$ 14,803,966
County School Facility Fund	\$ 10,440,000	\$ 7,117,739	\$ 26,571,089	\$ 26,727,152	\$ 17,713,802
Special Reserve for Capital Outlay	\$ 22,347,563	\$ 3,341,454	\$ 2,406,901	\$ (534,499)	\$ 22,747,617
Total Bond Int and Redemption	\$ 13,539,303	\$ 25,074,748	\$ 23,326,243	\$ -	\$ 15,287,808
Debt Service Fund	\$ 9,517,131	\$ 293,239	\$ 10,900,154	\$ 10,611,214	\$ 9,521,431
1977/78 Tax Override Fund	\$ 3,077,880	\$ 8,403,370	\$ -	\$ (10,611,214)	\$ 870,036
Cafeteria Fund	\$ 17,393,585	\$ 35,410,229	\$ 34,991,264	\$ 75,491	\$ 17,888,041
Health Fund	\$ 59,341,471	\$ 111,906,649	\$ 123,831,410	\$ -	\$ 47,416,710
Liability Fund	\$ 2,494,880	\$ 3,527,410	\$ 3,279,954	\$ -	\$ 2,742,336
Workers' Compensation Fund	\$ (4,099,916)	\$ 4,039,843	\$ 6,848,098	\$ -	\$ (6,908,170)
Defined Benefits Fund	\$ 8,222,376	\$ 1,022,025	\$ 1,304,245	\$ -	\$ 7,940,156
Total Internal Service Funds	\$ 65,958,811	\$ 120,495,927	\$ 135,263,707	\$ -	\$ 51,191,032
TOTALS	\$ 267,323,996	\$ 836,096,854	\$ 917,186,493	\$ 41,398,000	\$ 227,632,358

Charter Schools

	Estimated Beginning Balance	Estimated Revenues	Estimated Expenses	Other Funding Sources	Estimated Ending Fund Balance	Estimated ADA
A Civil Entrepreneur Leadership	\$ -	\$ 881,662	\$ 756,665	\$ -	\$ 124,997	110
Carter G Woodson Public Charter1	\$ 726,947	\$ 2,722,204	\$ 2,765,934	\$ (22,650)	\$ 660,567	344
Morris E Dailey Charter	\$ -	\$ 53,511	\$ 73,857	\$ 20,346	\$ -	342
New Millennium Institute2	\$ 94,247	\$ 2,075,845	\$ 2,071,625	\$ -	\$ 98,467	275
Sierra	\$ 1,104,494	\$ 5,239,270	\$ 4,908,516	\$ -	\$ 1,435,248	700
School of Unlimited Learning	\$ 79,370	\$ 2,538,585	\$ 2,617,955	\$ -	\$ -	240
University High	\$ 1,357,545	\$ 20,924,769	\$ 12,408,379	\$ -	\$ 9,873,935	435
Valley Arts and Sciences Academy3	\$ 179,169	\$ 2,289,794	\$ 2,131,125	\$ -	\$ 337,839	277
Valley Preparatory Academy4	\$ (127,271)	\$ 1,661,698	\$ 1,520,466	\$ -	\$ 13,961	234

FRESNO UNIFIED SCHOOL DISTRICT

2009/10 UNAUDITED ACTUALS

FINANCIAL REPORT

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	325,956,371.26	12,970,328.93	338,926,700.19	326,741,327.00	12,834,891.00	339,576,218.00	0.2%
2) Federal Revenue		8100-8299	79,018.00	108,140,364.36	108,219,382.36	0.00	112,561,208.00	112,561,208.00	4.0%
3) Other State Revenue		8300-8599	74,455,633.01	86,993,536.58	161,449,169.59	69,599,393.00	85,866,562.00	155,465,955.00	-3.7%
4) Other Local Revenue		8600-8799	5,478,546.10	9,049,661.29	14,528,207.39	5,382,688.00	13,389,417.00	18,772,105.00	29.2%
5) TOTAL REVENUES			405,969,568.37	217,153,891.16	623,123,459.53	401,723,408.00	224,652,078.00	626,375,486.00	0.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	217,580,361.11	112,312,500.77	329,892,861.88	203,344,617.00	107,524,182.00	310,868,799.00	-5.8%
2) Classified Salaries		2000-2999	48,772,930.17	47,468,025.69	96,240,955.86	46,370,073.00	45,035,670.00	91,405,743.00	-5.0%
3) Employee Benefits		3000-3999	90,503,514.32	55,016,380.75	145,519,895.07	84,903,988.00	54,634,279.00	139,538,267.00	-4.1%
4) Books and Supplies		4000-4999	6,624,678.92	23,264,162.14	29,888,841.06	9,033,855.00	35,507,374.00	44,541,229.00	49.0%
5) Services and Other Operating Expenditures		5000-5999	28,568,803.99	32,679,453.25	61,248,257.24	31,262,238.00	26,795,562.00	58,057,798.00	-5.2%
6) Capital Outlay		6000-6999	2,535,941.19	616,654.72	3,152,595.91	1,509,711.00	5,420,277.00	6,929,988.00	119.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,207,250.80	750,778.50	1,958,029.30	1,167,882.00	1,400,000.00	2,567,882.00	31.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,817,149.23)	9,230,171.14	(1,586,978.09)	(12,516,309.00)	10,688,607.00	(1,827,702.00)	15.2%
9) TOTAL EXPENDITURES			384,976,331.27	281,338,126.96	666,314,458.23	365,076,053.00	287,005,951.00	652,082,004.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			20,993,237.10	(64,184,235.80)	(43,190,998.70)	36,647,355.00	(62,353,873.00)	(25,706,518.00)	-40.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	44,855.59	3,356,409.00	3,401,264.59	27,000.00	3,356,409.00	3,383,409.00	-0.5%
b) Transfers Out		7600-7629	501,257.84	3,435,975.06	3,937,232.90	8,107,113.00	3,356,409.00	11,463,522.00	191.2%
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	(39,212,494.50)	39,212,494.50	0.00	(49,618,444.00)	49,618,444.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(39,668,896.75)	39,132,928.44	(535,968.31)	(57,698,557.00)	49,618,444.00	(8,080,113.00)	1407.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,675,659.65)	(25,051,307.36)	(43,726,967.01)	(21,051,202.00)	(12,735,429.00)	(33,786,631.00)	-22.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	62,127,600.13	43,510,980.08	105,638,580.21	43,451,940.48	18,459,672.72	61,911,613.20	-41.4%
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)			62,127,600.13	43,510,980.08	105,638,580.21	43,451,940.48	18,459,672.72	61,911,613.20	-41.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,127,600.13	43,510,980.08	105,638,580.21	43,451,940.48	18,459,672.72	61,911,613.20	-41.4%
2) Ending Balance, June 30 (E + F1e)			43,451,940.48	18,459,672.72	61,911,613.20	22,400,738.48	5,724,243.72	28,124,982.20	-54.6%
Components of Ending Fund Balance									
a) Reserve for Revolving Cash		9711	96,611.25	0.00	96,611.25	96,611.25	0.00	96,611.25	0.0%
Stores		9712	2,967,756.45	0.00	2,967,756.45	2,967,756.45	0.00	2,967,756.45	0.0%
Prepaid Expenditures		9713	190,293.00	0.00	190,293.00	190,293.00	0.00	190,293.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	38,105,643.78	0.00	38,105,643.78	19,146,077.78	0.00	19,146,077.78	-49.8%
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	2,091,636.00	0.00	2,091,636.00	0.00	0.00	0.00	-100.0%
Athletic Projects	0000	9780	883,879.00		883,879.00				
Atlas Student Information Project	0000	9780	250,000.00		250,000.00				
Other Designations	0000	9780	693,486.00		693,486.00				
Donations	0000	9780	264,271.00		264,271.00				
c) Undesignated Amount		9790	0.00	18,459,672.72	18,459,672.72				
d) Unappropriated Amount		9790				0.00	5,724,243.72	5,724,243.72	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	22,798,165.11	(6,005,056.08)	16,793,109.03				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	27,565.20	1,280.64	28,845.84				
c) in Revolving Fund		9130	96,611.25	0.00	96,611.25				
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	80,861,487.21	47,161,048.94	128,022,536.15				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	61,682,036.21	68,170,984.83	129,853,021.04				
6) Stores		9320	2,967,756.45	0.00	2,967,756.45				
7) Prepaid Expenditures		9330	190,293.00	0.00	190,293.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL ASSETS			168,623,914.43	109,328,258.33	277,952,172.76				
H. LIABILITIES									
1) Accounts Payable		9500	43,196,939.59	7,827,711.49	51,024,651.08				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	81,975,034.36	66,631,716.81	148,606,751.17				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	16,409,157.31	16,409,157.31				
6) Long-Term Liabilities		9660							
7) TOTAL LIABILITIES			125,171,973.95	90,868,585.61	216,040,559.56				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			43,451,940.48	18,459,672.72	61,911,613.20				

Description	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES							
Principal Apportionment State Aid - Current Year	295,287,100.43	0.00	295,287,100.43	292,916,200.00	0.00	292,916,200.00	-0.8%
Charter Schools General Purpose Entitlement - State Aid	992,544.00	0.00	992,544.00	958,957.00	0.00	958,957.00	-3.4%
State Aid - Prior Years	(2,442,730.97)	0.00	(2,442,730.97)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	775,600.28	0.00	775,600.28	787,899.00	0.00	787,899.00	1.6%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	163,842.89	0.00	163,842.89	242,401.00	0.00	242,401.00	47.9%
County & District Taxes Secured Roll Taxes	44,892,759.80	0.00	44,892,759.80	51,485,675.00	0.00	51,485,675.00	14.7%
Unsecured Roll Taxes	2,731,172.56	0.00	2,731,172.56	2,881,658.00	0.00	2,881,658.00	5.5%
Prior Years' Taxes	117,505.19	0.00	117,505.19	55,800.00	0.00	55,800.00	-52.5%
Supplemental Taxes	786,932.52	0.00	786,932.52	2,602,435.00	0.00	2,602,435.00	230.7%
Education Revenue Augmentation Fund (ERAF)	(8,482,554.11)	0.00	(8,482,554.11)	(12,127,553.00)	0.00	(12,127,553.00)	43.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)	3,731,379.00	0.00	3,731,379.00	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617699/1992)	357,240.00	0.00	357,240.00	242,809.00	0.00	242,809.00	-32.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources	338,910,791.59	0.00	338,910,791.59	340,046,281.00	0.00	340,046,281.00	0.3%
Revenue Limit Transfers							
Unrestricted Revenue Limit Transfers - Current Year	(12,970,328.93)		(12,970,328.93)	(12,834,891.00)		(12,834,891.00)	-1.0%
Continuation Education ADA Transfer		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer		245,593.00	245,593.00		416,332.00	416,332.00	69.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education ADA Transfer	6500	8091		12,724,735.93	12,724,735.93		12,418,559.00	12,418,559.00	-2.4%
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	1,942,701.60	0.00	1,942,701.60	2,011,122.00	0.00	2,011,122.00	3.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,926,793.00)	0.00	(1,926,793.00)	(2,481,185.00)	0.00	(2,481,185.00)	28.8%
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			325,956,371.26	12,970,328.93	338,926,700.19	326,741,327.00	12,834,891.00	339,576,218.00	0.2%
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	24,128,711.38	24,128,711.38	0.00	19,229,591.00	19,229,591.00	-20.3%
Special Education Discretionary Grants		8182	0.00	1,752,226.04	1,752,226.04	0.00	1,475,128.00	1,475,128.00	-15.8%
Child Nutrition Programs		8220	0.00	297,472.40	297,472.40	0.00	352,095.00	352,095.00	18.4%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		74,020,783.37	74,020,783.37		83,764,327.00	83,764,327.00	13.2%
Vocational and Applied Technology Education	3500-3699	8290		978,286.00	978,286.00		939,773.00	939,773.00	-3.9%
Safe and Drug Free Schools	3700-3799	8290		614,015.45	614,015.45		0.00	0.00	-100.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	79,018.00	6,348,869.72	6,427,887.72	0.00	6,800,294.00	6,800,294.00	5.8%
TOTAL, FEDERAL REVENUE			79,018.00	108,140,364.36	108,219,382.36	0.00	112,561,208.00	112,561,208.00	4.0%

Description	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE							
Other State Apportionments							
Community Day School Additional Funding Current Year		179,118.00	179,118.00		219,110.00	219,110.00	22.3%
Prior Years		(4,001.00)	(4,001.00)		0.00	0.00	-100.0%
ROC/P Entitlement Current Year		0.00	0.00		0.00	0.00	0.0%
Prior Years		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year		38,087,701.59	38,087,701.59		38,151,956.00	38,151,956.00	0.2%
Prior Years		(300,873.98)	(300,873.98)		0.00	0.00	-100.0%
Home-to-School Transportation		2,975,859.00	2,975,859.00		2,964,551.00	2,964,551.00	-0.4%
Economic Impact Aid		20,270,123.00	20,270,123.00		20,270,120.00	20,270,120.00	0.0%
Spec. Ed. Transportation		1,074,178.00	1,074,178.00		1,070,096.00	1,070,096.00	-0.4%
All Other State Apportionments - Current Year	708,695.00	1,105,771.00	1,814,466.00	563,811.00	1,105,771.00	1,669,582.00	-8.0%
All Other State Apportionments - Prior Years	(1,073,082.97)	0.00	(1,073,082.97)	0.00	0.00	0.00	-100.0%
Year Round School Incentive	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3	23,616,065.00	0.00	23,616,065.00	16,318,956.00	0.00	16,318,956.00	-30.9%
Child Nutrition Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials	8,399,637.27	1,297,949.44	9,697,586.71	8,339,980.00	1,099,361.00	9,439,341.00	-2.7%
Tax Relief Subventions Restricted Levies - Other							
Homeowners' Exemptions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds		223,277.99	223,277.99		0.00	0.00	-100.0%
Healthy Start		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00			0.00	0.0%
Quality Education Investment Act	7400	8590		15,390,847.00	15,390,847.00		14,887,300.00	14,887,300.00	-3.3%
All Other State Revenue	All Other	8590	42,804,318.71	6,693,586.54	49,497,905.25	44,376,646.00	6,098,297.00	50,474,943.00	2.0%
TOTAL - OTHER STATE REVENUE			74,455,633.01	86,993,536.58	161,449,169.59	69,599,393.00	85,866,562.00	155,465,955.00	-3.7%

Description	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue County and District Taxes							
Other Restricted Levies Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	24,793.29	0.00	24,793.29	20,000.00	0.00	20,000.00	-19.3%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	461,382.39	0.00	461,382.39	400,000.00	0.00	400,000.00	-13.3%
Interest	1,226,397.02	0.00	1,226,397.02	1,300,000.00	0.00	1,300,000.00	6.0%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services		670,156.76	670,156.76		935,000.00	935,000.00	39.5%
Interagency Services	0.00	2,015,352.52	2,015,352.52	0.00	2,440,308.00	2,440,308.00	21.1%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	904,214.14	0.00	904,214.14	933,109.00	0.00	933,109.00	3.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,861,759.26	6,364,152.01	9,225,911.27	2,729,579.00	10,014,109.00	12,743,688.00	38.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,478,546.10	9,049,661.29	14,528,207.39	5,382,688.00	13,389,417.00	18,772,105.00	29.2%
TOTAL, REVENUES			405,969,568.37	217,153,891.16	623,123,459.53	401,723,408.00	224,652,078.00	626,375,486.00	0.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	191,447,794.18	75,248,289.19	266,696,083.37	179,597,575.00	69,192,764.00	248,790,339.00	-6.7%
Certificated Pupil Support Salaries		1200	5,264,654.49	12,368,035.14	17,632,689.63	3,614,768.00	14,097,229.00	17,711,997.00	0.4%
Certificated Supervisors' and Administrators' Salaries		1300	20,388,563.41	21,136,905.61	41,525,469.02	19,780,903.00	19,904,406.00	39,685,309.00	-4.4%
Other Certificated Salaries		1900	479,349.03	3,559,270.83	4,038,619.86	351,371.00	4,329,783.00	4,681,154.00	15.9%
TOTAL, CERTIFICATED SALARIES			217,580,361.11	112,312,500.77	329,892,861.88	203,344,617.00	107,524,182.00	310,868,799.00	-5.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,127,248.85	19,026,284.03	20,153,532.88	1,099,472.00	17,285,813.00	18,385,285.00	-8.8%
Classified Support Salaries		2200	23,510,755.22	19,742,583.98	43,253,339.20	21,755,834.00	19,940,770.00	41,696,604.00	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	4,601,280.23	1,868,257.47	6,469,537.70	4,722,329.00	2,066,487.00	6,788,816.00	4.9%
Clerical, Technical and Office Salaries		2400	17,888,445.12	6,094,770.54	23,983,215.66	17,438,371.00	4,898,358.00	22,336,729.00	-6.9%
Other Classified Salaries		2900	1,645,200.75	736,129.67	2,381,330.42	1,354,067.00	844,242.00	2,198,309.00	-7.7%
TOTAL, CLASSIFIED SALARIES			48,772,930.17	47,468,025.69	96,240,955.86	46,370,073.00	45,035,670.00	91,405,743.00	-5.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	17,700,886.19	8,859,820.43	26,560,706.62	16,572,298.00	8,687,000.00	25,259,298.00	-4.9%
PERS		3201-3202	4,351,699.15	3,756,703.69	8,108,402.84	4,221,201.00	3,553,434.00	7,774,635.00	-4.1%
OASDI/Medicare/Alternative		3301-3302	6,230,408.37	4,792,450.44	11,022,858.81	5,976,804.00	4,671,477.00	10,648,281.00	-3.4%
Health and Welfare Benefits		3401-3402	40,677,911.78	24,560,124.66	65,238,036.44	37,756,160.00	25,166,421.00	62,922,581.00	-3.5%
Unemployment Insurance		3501-3502	787,241.16	472,984.34	1,260,225.50	1,227,871.00	599,207.00	1,827,078.00	45.0%
Workers' Compensation		3601-3602	2,076,199.37	1,241,146.24	3,317,345.61	1,940,032.00	1,185,165.00	3,125,197.00	-5.8%
OPEB, Allocated		3701-3702	17,492,742.09	10,357,295.58	27,850,037.67	16,091,869.00	9,660,150.00	25,752,019.00	-7.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,053,671.02	792,431.85	1,846,102.87	965,903.00	907,063.00	1,872,956.00	1.5%
Other Employee Benefits		3901-3902	132,755.19	183,423.52	316,178.71	151,850.00	204,372.00	356,222.00	12.7%
TOTAL, EMPLOYEE BENEFITS			90,503,514.32	55,016,380.75	145,519,895.07	84,903,988.00	54,634,279.00	139,538,267.00	-4.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	104.57	2,024,682.17	2,024,786.74	601,227.00	55,146.00	656,373.00	-67.6%
Books and Other Reference Materials		4200	101,180.66	1,553,735.43	1,654,916.09	4,957.00	683,064.00	688,021.00	-58.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	5,851,317.31	16,860,813.90	22,712,131.21	7,485,400.00	30,487,533.00	37,972,933.00	67.2%
Noncapitalized Equipment		4400	658,708.33	2,580,728.71	3,239,437.04	916,445.00	3,943,858.00	4,860,303.00	50.0%
Food		4700	13,368.05	244,201.93	257,569.98	25,826.00	337,773.00	363,599.00	41.2%
TOTAL BOOKS AND SUPPLIES			6,624,678.92	23,264,162.14	29,888,841.06	9,033,855.00	35,507,374.00	44,541,229.00	49.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,058,443.87	17,878,454.23	18,936,898.10	1,372,794.00	16,243,731.00	17,616,525.00	-7.0%
Travel and Conferences		5200	298,193.71	830,911.69	1,129,105.40	332,819.00	1,489,674.00	1,822,493.00	61.4%
Dues and Memberships		5300	96,661.80	19,660.12	116,321.92	111,704.00	37,227.00	148,931.00	28.0%
Insurance		5400 - 5450	2,077,063.67	1,236,380.56	3,313,444.23	1,846,714.00	1,119,478.00	2,966,192.00	-10.5%
Operations and Housekeeping Services		5500	15,144,346.29	331,698.11	15,476,044.40	15,927,693.00	79,061.00	16,006,754.00	3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,537,842.53	5,159,633.83	7,697,476.36	3,627,921.00	2,234,809.00	5,862,730.00	-23.8%
Transfers of Direct Costs		5710	626,794.71	(626,794.71)	0.00	505,788.00	(505,788.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(119,866.67)	(3,387,820.23)	(3,507,686.90)	(99,241.00)	(2,949,620.00)	(3,048,861.00)	-13.1%
Professional/Consulting Services and Operating Expenditures		5800	6,505,599.15	11,169,222.90	17,674,822.05	6,882,319.00	8,894,684.00	15,777,003.00	-10.7%
Communications		5900	343,724.93	68,106.75	411,831.68	753,725.00	152,306.00	906,031.00	120.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			28,568,803.99	32,679,453.25	61,248,257.24	31,262,236.00	26,795,562.00	58,057,798.00	-5.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	299,891.26	0.00	299,891.26	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,116,097.57	191,086.36	2,307,183.93	1,157,652.00	61,471.00	1,219,123.00	-47.2%
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	119,952.36	389,937.34	509,889.70	352,059.00	172,546.00	524,605.00	2.9%
Equipment Replacement		6500	0.00	35,631.02	35,631.02	0.00	5,186,260.00	5,186,260.00	14455.5%
TOTAL, CAPITAL OUTLAY			2,535,941.19	616,654.72	3,152,595.91	1,509,711.00	5,420,277.00	6,929,988.00	119.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	39,369.00	0.00	39,369.00	0.00	0.00	0.00	-100.0%
State Special Schools		7141	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		7142	0.00	126,424.60	126,424.60	0.00	200,000.00	200,000.00	58.2%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221	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		624,353.90	624,353.90		1,200,000.00	1,200,000.00	92.2%
To Districts or Charter Schools	6500	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs		7221		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222		0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools	6360	7223		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7281-7283	664,824.00	0.00	664,824.00	664,824.00	0.00	664,824.00	0.0%
Other Transfers of Apportionments	All Other								
All Other Transfers			664,824.00	0.00	664,824.00	664,824.00	0.00	664,824.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	503,057.80	0.00	503,057.80	503,058.00	0.00	503,058.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,207,250.80	750,778.50	1,958,029.30	1,167,882.00	1,400,000.00	2,567,882.00	31.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(9,230,171.14)	9,230,171.14	0.00	(10,688,607.00)	10,688,607.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,586,978.09)	0.00	(1,586,978.09)	(1,827,702.00)	0.00	(1,827,702.00)	15.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,817,149.23)	9,230,171.14	(1,586,978.09)	(12,516,309.00)	10,688,607.00	(1,827,702.00)	15.2%
TOTAL EXPENDITURES			384,976,331.27	281,338,126.96	666,314,458.23	365,076,053.00	287,005,951.00	652,082,004.00	-2.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	44,855.59	3,356,409.00	3,401,264.59	27,000.00	3,356,409.00	3,383,409.00	-0.5%
(a) TOTAL, INTERFUND TRANSFERS IN			44,855.59	3,356,409.00	3,401,264.59	27,000.00	3,356,409.00	3,383,409.00	-0.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Deferred Maintenance Fund		7615	0.00	3,356,409.00	3,356,409.00	0.00	3,356,409.00	3,356,409.00	0.00%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers Out		7619	501,257.84	79,566.06	580,823.90	8,107,113.00	0.00	8,107,113.00	1295.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			501,257.84	3,435,975.06	3,937,232.90	8,107,113.00	3,356,409.00	11,463,522.00	191.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(39,212,728.98)	39,212,728.98	0.00	(49,618,444.00)	49,618,444.00	0.00	0.0%
Contributions from Restricted Revenues		8990	234.48	(234.48)	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(39,212,494.50)	39,212,494.50	0.00	(49,618,444.00)	49,618,444.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(39,668,896.75)	39,132,928.44	(535,968.31)	(57,698,557.00)	49,618,444.00	(8,080,113.00)	1407.6%
(a - b + c - d + e)									

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	325,956,371.26	12,970,328.93	338,926,700.19	326,741,327.00	12,834,891.00	339,576,218.00	1.5%
2) Federal Revenue		8100-8299	79,018.00	108,140,364.36	108,219,382.36	0.00	112,561,208.00	112,561,208.00	4.0%
3) Other State Revenue		8300-8599	74,455,633.01	86,993,536.58	161,449,169.59	69,599,393.00	85,866,562.00	155,465,955.00	-3.7%
4) Other Local Revenue		8600-8799	5,478,546.10	9,049,661.29	14,528,207.39	5,382,688.00	13,389,417.00	18,772,105.00	29.2%
5) TOTAL REVENUES			405,969,568.37	217,153,891.16	623,123,459.53	401,723,408.00	224,652,078.00	626,375,486.00	1.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		253,437,297.95	148,938,759.69	402,376,057.64	239,438,312.00	141,049,003.00	380,487,315.00	-5.4%
2) Instruction - Related Services	2000-2999		42,928,799.74	53,092,944.43	96,021,744.17	39,508,333.00	60,476,762.00	99,985,095.00	4.1%
3) Pupil Services	3000-3999		11,337,572.56	40,052,752.54	51,390,325.10	10,206,169.00	47,357,822.00	57,563,991.00	12.0%
4) Ancillary Services	4000-4999		4,293,461.06	2,856,398.50	7,149,859.56	4,320,763.00	4,359,734.00	8,680,497.00	21.4%
5) Community Services	5000-5999		1,264,989.45	142,385.56	1,407,375.01	1,429,576.00	66,130.00	1,495,706.00	6.3%
6) Enterprise	6000-6999		1,902,314.33	820.36	1,903,134.69	1,567,136.00	0.00	1,567,136.00	-17.7%
7) General Administration	7000-7999		15,652,233.46	13,947,982.71	29,600,186.17	14,515,951.00	12,774,692.00	27,290,643.00	-7.8%
8) Plant Services	8000-8999		52,952,411.92	21,555,334.67	74,507,746.59	52,921,931.00	19,521,808.00	72,443,739.00	-2.8%
9) Other Outgo	9000-9999	Except 7600-7699	1,207,250.80	750,778.50	1,958,029.30	1,167,882.00	1,400,000.00	2,567,882.00	31.1%
10) TOTAL EXPENDITURES			384,976,331.27	281,338,126.96	666,314,458.23	365,076,053.00	287,005,951.00	652,082,004.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			20,993,237.10	(64,184,235.80)	(43,190,998.70)	36,647,355.00	(62,353,873.00)	(25,706,518.00)	-40.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	44,855.59	3,356,409.00	3,401,264.59	27,000.00	3,356,409.00	3,383,409.00	-0.5%
b) Transfers Out		7600-7629	501,257.84	3,435,975.06	3,937,232.90	8,107,113.00	3,356,409.00	11,463,522.00	191.2%
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	(39,212,494.50)	39,212,494.50	0.00	(49,618,444.00)	49,618,444.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(39,668,896.75)	39,132,928.44	(535,968.31)	(57,698,557.00)	49,618,444.00	(8,080,113.00)	1407.6%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
F. FUND BALANCE, RESERVES										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited		9791	62,127,600.13	43,510,980.08	105,638,580.21	43,451,940.48	18,459,672.72	61,911,613.20		-41.4%
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)			62,127,600.13	43,510,980.08	105,638,580.21	43,451,940.48	18,459,672.72	61,911,613.20		-41.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,127,600.13	43,510,980.08	105,638,580.21	43,451,940.48	18,459,672.72	61,911,613.20		-41.4%
2) Ending Balance, June 30 (E + F1e)			43,451,940.48	18,459,672.72	61,911,613.20	22,400,738.48	5,724,243.72	28,124,982.20		-54.6%
Components of Ending Fund Balance										
a) Reserve for										
Revolving Cash		9711	96,611.25	0.00	96,611.25	96,611.25	0.00	96,611.25		0.0%
Stores		9712	2,967,756.45	0.00	2,967,756.45	2,967,756.45	0.00	2,967,756.45		0.0%
Prepaid Expenditures		9713	190,293.00	0.00	190,293.00	190,293.00	0.00	190,293.00		0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
b) Designated Amounts										
Designated for Economic Uncertainties		9770	38,105,643.78	0.00	38,105,643.78	19,146,077.78	0.00	19,146,077.78		-49.8%
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	2,091,636.00	0.00	2,091,636.00	0.00	0.00	0.00		-100.0%
Athletic Projects	0000	9780	883,879.00		883,879.00					
Atlas Student Information Project	0000	9780	250,000.00		250,000.00					
Other Designations	0000	9780	693,486.00		693,486.00					
Donations	0000	9780	264,271.00		264,271.00					
c) Undesignated Amount		9790	0.00	18,459,672.72	18,459,672.72					
d) Unappropriated Amount		9790				0.00	5,724,243.72	5,724,243.72		

Unaudited Actuals
Adult Education Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,056,472.65	1,341,757.00	27.0%
3) Other State Revenue		8300-8599	346,540.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	839,978.76	786,106.00	-6.4%
5) TOTAL, REVENUES			2,242,991.41	2,127,863.00	-5.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	951,841.26	3,855,552.00	305.1%
2) Classified Salaries		2000-2999	569,623.75	1,374,067.00	141.2%
3) Employee Benefits		3000-3999	504,313.19	1,766,729.00	250.3%
4) Books and Supplies		4000-4999	322,994.60	826,457.00	155.9%
5) Services and Other Operating Expenditures		5000-5999	378,954.74	1,879,631.00	396.0%
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	16,521.71	32,540.00	97.0%
9) TOTAL, EXPENDITURES			2,744,249.25	9,734,976.00	254.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(501,257.84)	(7,607,113.00)	1417.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	501,257.84	7,607,113.00	1417.6%
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			501,257.84	7,607,113.00	1417.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	149,999.75	149,999.75	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			149,999.75	149,999.75	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			149,999.75	149,999.75	0.0%
2) Ending Balance, June 30 (E + F1e)			149,999.75	149,999.75	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	60,411.01	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			89,588.74		
d) Unappropriated Amount				149,999.75	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	750,252.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,000.00		
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	777,767.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,750,408.07		
6) Stores		9320	60,411.01		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			7,343,839.04		
H. LIABILITIES					
1) Accounts Payable		9500	253,928.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,882,728.89		
4) Current Loans		9640			
5) Deferred Revenue		9650	57,181.58		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			7,193,839.29		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			149,999.75		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	488,648.00	799,986.00	63.7%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	567,824.65	541,771.00	-4.6%
TOTAL, FEDERAL REVENUE			1,056,472.65	1,341,757.00	27.0%
OTHER STATE REVENUE					
Other State Apportionments Adult Education					
Current Year	6390	8311	0.00	0.00	0.0%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	346,540.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			346,540.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	43,757.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	212,130.23	221,941.00	4.6%
Interagency Services		8677	219,065.02	219,065.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	365,026.47	345,100.00	-5.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			839,978.76	786,106.00	-6.4%
TOTAL, REVENUES			2,242,991.41	2,127,863.00	-5.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	487,304.54	3,071,136.00	530.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	308,446.95	426,284.00	38.2%
Other Certificated Salaries		1900	156,089.77	358,132.00	129.4%
TOTAL, CERTIFICATED SALARIES			951,841.26	3,855,552.00	305.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,317.20	31,165.00	1244.9%
Classified Support Salaries		2200	80,342.54	453,761.00	464.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	436,499.73	889,141.00	103.7%
Other Classified Salaries		2900	50,464.28	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			569,623.75	1,374,067.00	141.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	69,139.06	314,733.00	355.2%
PERS		3201-3202	49,940.73	128,987.00	158.3%
OASDI/Medicare/Alternative		3301-3302	51,360.05	154,702.00	201.2%
Health and Welfare Benefits		3401-3402	182,012.06	755,234.00	314.9%
Unemployment Insurance		3501-3502	4,509.69	24,092.00	434.2%
Workers' Compensation		3601-3602	11,881.74	40,790.00	243.3%
OPEB, Allocated		3701-3702	122,541.85	302,899.00	147.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	9,256.63	36,353.00	292.7%
Other Employee Benefits		3901-3902	3,671.38	8,939.00	143.5%
TOTAL, EMPLOYEE BENEFITS			504,313.19	1,766,729.00	250.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	129,750.12	229,082.00	76.6%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	187,056.37	597,375.00	219.4%
Noncapitalized Equipment		4400	6,188.11	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			322,994.60	826,457.00	155.9%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	222,370.25	0.00	-100.0%
Travel and Conferences		5200	5,134.54	44,850.00	773.5%
Dues and Memberships		5300	0.00	5,000.00	New
Insurance		5400-5450	14,282.73	38,708.00	171.0%
Operations and Housekeeping Services		5500	0.00	311,000.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	150,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,403.53	178,250.00	1463.1%
Professional/Consulting Services and Operating Expenditures		5800	125,658.32	1,151,823.00	816.6%
Communications		5900	105.37	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			378,954.74	1,879,631.00	396.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	16,521.71	32,540.00	97.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,521.71	32,540.00	97.0%
TOTAL, EXPENDITURES			2,744,249.25	9,734,976.00	254.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	501,257.84	7,607,113.00	1417.6%
(a) TOTAL, INTERFUND TRANSFERS IN			501,257.84	7,607,113.00	1417.6%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			501,257.84	7,607,113.00	1417.6%

Unaudited Actuals
Adult Education Fund
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,056,472.65	1,341,757.00	27.0%
3) Other State Revenue		8300-8599	346,540.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	839,978.76	786,106.00	-6.4%
5) TOTAL, REVENUES			2,242,991.41	2,127,863.00	-5.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		420,170.05	4,897,068.00	1065.5%
2) Instruction - Related Services	2000-2999		1,620,488.76	3,585,441.00	121.3%
3) Pupil Services	3000-3999		124,800.91	74,768.00	-40.1%
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		307,087.81	161,696.00	-47.3%
7) General Administration	7000-7999		16,521.71	32,540.00	97.0%
8) Plant Services	8000-8999		255,180.01	983,463.00	285.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,744,249.25	9,734,976.00	254.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(501,257.84)	(7,607,113.00)	1417.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	501,257.84	7,607,113.00	1417.6%
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			501,257.84	7,607,113.00	1417.6%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	149,999.75	149,999.75	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			149,999.75	149,999.75	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			149,999.75	149,999.75	0.0%
2) Ending Balance, June 30 (E + F1e)			149,999.75	149,999.75	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	60,411.01	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			89,588.74		
d) Unappropriated Amount				149,999.75	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	316,717.67	589,449.00	86.1%
3) Other State Revenue		8300-8599	7,995,059.54	8,057,377.00	0.8%
4) Other Local Revenue		8600-8799	59,280.73	0.00	-100.0%
5) TOTAL, REVENUES			8,371,057.94	8,646,826.00	3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,634,294.01	3,495,704.00	-3.8%
2) Classified Salaries		2000-2999	1,747,173.28	1,740,845.00	-0.4%
3) Employee Benefits		3000-3999	1,629,865.82	1,692,218.00	3.8%
4) Books and Supplies		4000-4999	326,369.48	385,955.00	18.3%
5) Services and Other Operating Expenditures		5000-5999	451,767.73	943,693.00	108.9%
6) Capital Outlay		6000-6999	0.00	7,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	92,288.60	44,952.00	-51.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	294,441.38	336,459.00	14.3%
9) TOTAL, EXPENDITURES			8,176,200.30	8,646,826.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			194,857.64	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	206.48	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			206.48	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			195,064.12	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,462.96	212,527.08	1117.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,462.96	212,527.08	1117.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,462.96	212,527.08	1117.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
			212,527.08		
d) Unappropriated Amount					
				212,527.08	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	484.87		
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	1,248,528.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	388,542.39		
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			1,637,555.26		
H. LIABILITIES					
1) Accounts Payable		9500	70,418.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,189,833.34		
4) Current Loans		9640			
5) Deferred Revenue		9650	164,776.02		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,425,028.18		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			212,527.08		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	209,733.06	206,842.00	-1.4%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	106,984.61	382,607.00	257.6%
TOTAL, FEDERAL REVENUE			316,717.67	589,449.00	86.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	12,255.68	12,501.00	2.0%
Child Development Apportionments		8530	539,822.09	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	7,252,986.12	0.00	-100.0%
All Other State Revenue	All Other	8590	189,995.65	8,044,876.00	4134.2%
TOTAL, OTHER STATE REVENUE			7,995,059.54	8,057,377.00	0.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	14,252.85	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	45,027.88	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			59,280.73	0.00	-100.0%
TOTAL, REVENUES			8,371,057.94	8,646,826.00	3.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,908,778.78	2,875,133.00	-1.2%
Certificated Pupil Support Salaries		1200	440,227.46	263,195.00	-40.2%
Certificated Supervisors' and Administrators' Salaries		1300	119,287.55	124,646.00	4.5%
Other Certificated Salaries		1900	166,000.22	232,730.00	40.2%
TOTAL, CERTIFICATED SALARIES			3,634,294.01	3,495,704.00	-3.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,566,707.81	1,557,441.00	-0.6%
Classified Support Salaries		2200	10,803.59	8,885.00	-17.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	169,661.88	174,519.00	2.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,747,173.28	1,740,845.00	-0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	265,263.61	307,781.00	16.0%
PERS		3201-3202	45,200.57	41,069.00	-9.1%
OASDI/Medicare/Alternative		3301-3302	141,760.13	147,535.00	4.1%
Health and Welfare Benefits		3401-3402	763,396.19	786,045.00	3.0%
Unemployment Insurance		3501-3502	16,965.62	16,938.00	-0.2%
Workers' Compensation		3601-3602	41,752.53	44,047.00	5.5%
OPEB, Allocated		3701-3702	329,951.87	321,062.00	-2.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	15,145.88	14,006.00	-7.5%
Other Employee Benefits		3901-3902	10,429.42	13,735.00	31.7%
TOTAL, EMPLOYEE BENEFITS			1,629,865.82	1,692,218.00	3.8%
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	308,166.44	385,855.00	25.2%
Noncapitalized Equipment		4400	11,458.23	100.00	-99.1%
Food		4700	6,744.81	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			326,369.48	385,955.00	18.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,621.82	12,400.00	87.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	41,405.30	41,688.00	0.7%
Operations and Housekeeping Services		5500	5,431.32	30,000.00	452.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,811.11	40,100.00	26.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	363,657.50	815,005.00	124.1%
Professional/Consulting Services and Operating Expenditures		5800	1,754.00	2,500.00	42.5%
Communications		5900	1,086.68	2,000.00	84.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			451,767.73	943,693.00	108.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	1,000.00	New
Equipment Replacement		6500	0.00	6,000.00	New
TOTAL, CAPITAL OUTLAY			0.00	7,000.00	New
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	92,288.60	44,952.00	-51.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			92,288.60	44,952.00	-51.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	294,441.38	336,459.00	14.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			294,441.38	336,459.00	14.3%
TOTAL EXPENDITURES			8,176,200.30	8,646,826.00	5.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	206.48	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			206.48	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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			206.48	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	316,717.67	589,449.00	86.1%
3) Other State Revenue		8300-8599	7,995,059.54	8,057,377.00	0.8%
4) Other Local Revenue		8600-8799	59,280.73	0.00	-100.0%
5) TOTAL, REVENUES			8,371,057.94	8,646,826.00	3.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,454,172.12	5,902,953.00	8.2%
2) Instruction - Related Services	2000-2999		577,129.11	716,330.00	24.1%
3) Pupil Services	3000-3999		709,281.61	548,757.00	-22.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,043,456.16	1,067,375.00	2.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		294,441.38	336,459.00	14.3%
8) Plant Services	8000-8999		5,431.32	30,000.00	452.4%
9) Other Outgo	9000-9999	Except 7600-7699	92,288.60	44,952.00	-51.3%
10) TOTAL, EXPENDITURES			8,176,200.30	8,646,826.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			194,857.64	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	206.48	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			206.48	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			195,064.12	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,462.96	212,527.08	1117.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,462.96	212,527.08	1117.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,462.96	212,527.08	1117.0%
2) Ending Balance, June 30 (E + F1e)			212,527.08	212,527.08	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			212,527.08		
d) Unappropriated Amount				212,527.08	

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,018.11	10,000.00	-68.8%
5) TOTAL, REVENUES			32,018.11	10,000.00	-68.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	191,410.30	896,177.00	368.2%
5) Services and Other Operating Expenditures		5000-5999	1,712,682.16	7,461,951.00	335.7%
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			1,904,092.46	8,358,128.00	339.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,872,074.35)	(8,348,128.00)	345.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,356,557.88	4,356,409.00	29.8%
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			3,356,557.88	4,356,409.00	29.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,484,483.53	(3,991,719.00)	-368.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,950,945.19	3,435,428.72	76.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,950,945.19	3,435,428.72	76.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,950,945.19	3,435,428.72	76.1%
2) Ending Balance, June 30 (E + F1e)			3,435,428.72	(556,290.28)	-116.2%
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			3,435,428.72		
d) Unappropriated Amount				(556,290.28)	

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,375,517.80		
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	17,042.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	638,485.49		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,031,045.35		
H. LIABILITIES					
1) Accounts Payable		9500	524,342.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	71,273.87		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			595,616.63		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,435,428.72		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	32,018.11	10,000.00	-68.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,018.11	10,000.00	-68.8%
TOTAL, REVENUES			32,018.11	10,000.00	-68.8%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	191,410.30	896,177.00	368.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			191,410.30	896,177.00	368.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,310,913.47	6,957,707.00	430.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	401,768.69	504,244.00	25.5%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,712,682.16	7,461,951.00	335.7%
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			1,904,092.46	8,358,128.00	339.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	3,356,409.00	3,356,409.00	0.0%
Other Authorized Interfund Transfers In		8919	148.88	1,000,000.00	671581.9%
(a) TOTAL, INTERFUND TRANSFERS IN			3,356,557.88	4,356,409.00	29.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
Transfers of Restricted Balances					
		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,356,557.88	4,356,409.00	29.8%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,018.11	10,000.00	-68.8%
5) TOTAL, REVENUES			32,018.11	10,000.00	-68.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,904,092.46	8,358,128.00	339.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,904,092.46	8,358,128.00	339.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,872,074.35)	(8,348,128.00)	345.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,356,557.88	4,356,409.00	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			3,356,557.88	4,356,409.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,484,483.53	(3,991,719.00)	-368.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,950,945.19	3,435,428.72	76.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,950,945.19	3,435,428.72	76.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,950,945.19	3,435,428.72	76.1%
2) Ending Balance, June 30 (E + F1e)			3,435,428.72	(556,290.28)	-116.2%
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			3,435,428.72		
d) Unappropriated Amount				(556,290.28)	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	450,107.87	645,897.00	43.5%
5) TOTAL, REVENUES			450,107.87	645,897.00	43.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	718,091.95	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			718,091.95	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(267,984.08)	645,897.00	-341.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	29,547,831.17	62,885,287.00	112.8%
2) Other Sources/Uses					
a) Sources		8930-8979	41,398,000.00	40,000,000.00	-3.4%
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			11,850,168.83	(22,885,287.00)	-293.1%

Unaudited Actuals
Building Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,582,184.75	(22,239,390.00)	-292.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,221,780.94	14,803,965.69	359.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,221,780.94	14,803,965.69	359.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,221,780.94	14,803,965.69	359.5%
2) Ending Balance, June 30 (E + F1e)			14,803,965.69	(7,435,424.31)	-150.2%
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			14,803,965.69		
d) Unappropriated Amount				(7,435,424.31)	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,364,281.85		
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	176,713.93		
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			29,540,995.78		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	14,737,030.09		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			14,737,030.09		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			14,803,965.69		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	450,107.87	645,897.00	43.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			450,107.87	645,897.00	43.5%
TOTAL, REVENUES			450,107.87	645,897.00	43.5%

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	718,091.95	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			718,091.95	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					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			718,091.95	0.00	-100.0%

Unaudited Actuals
Building Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	29,547,831.17	62,885,287.00	112.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			29,547,831.17	62,885,287.00	112.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	41,398,000.00	40,000,000.00	-3.4%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			41,398,000.00	40,000,000.00	-3.4%
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)			11,850,168.83	(22,885,287.00)	-293.1%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	450,107.87	645,897.00	43.5%
5) TOTAL, REVENUES			450,107.87	645,897.00	43.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	718,091.95	0.00	-100.0%
10) TOTAL, EXPENDITURES			718,091.95	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(267,984.08)	645,897.00	-341.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	29,547,831.17	62,885,287.00	112.8%
2) Other Sources/Uses					
a) Sources		8930-8979	41,398,000.00	40,000,000.00	-3.4%
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			11,850,168.83	(22,885,287.00)	-293.1%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			11,582,184.75	(22,239,390.00)	-292.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,221,780.94	14,803,965.69	359.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,221,780.94	14,803,965.69	359.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,221,780.94	14,803,965.69	359.5%
2) Ending Balance, June 30 (E + F1e)			14,803,965.69	(7,435,424.31)	-150.2%
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			14,803,965.69		
d) Unappropriated Amount				(7,435,424.31)	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,742,370.44	1,512,029.00	-13.2%
5) TOTAL, REVENUES			1,742,370.44	1,512,029.00	-13.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,592.80	0.00	-100.0%
3) Employee Benefits		3000-3999	733.45	0.00	-100.0%
4) Books and Supplies		4000-4999	14,023.47	1,156.00	-91.8%
5) Services and Other Operating Expenditures		5000-5999	841,434.94	46,842.00	-94.4%
6) Capital Outlay		6000-6999	3,014,116.73	12,659,975.00	320.0%
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			3,871,901.39	12,707,973.00	228.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,129,530.95)	(11,195,944.00)	425.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,488.97	0.00	-100.0%
b) Transfers Out		7600-7629	44,855.59	27,000.00	-39.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,366.62)	(27,000.00)	-36.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,171,897.57)	(11,222,944.00)	416.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,070,953.70	11,899,056.13	-15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,070,953.70	11,899,056.13	-15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,070,953.70	11,899,056.13	-15.4%
2) Ending Balance, June 30 (E + F1e)			11,899,056.13	676,112.13	-94.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			11,899,056.13		
d) Unappropriated Amount				676,112.13	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,853,050.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	58,024.89		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	61,455.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	150.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			11,972,680.42		
H. LIABILITIES					
1) Accounts Payable		9500	19,471.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	54,153.09		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			73,624.29		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			11,899,056.13		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	247,184.15	112,029.00	-54.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,495,186.29	1,400,000.00	-6.4%
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			1,742,370.44	1,512,029.00	-13.2%
TOTAL, REVENUES			1,742,370.44	1,512,029.00	-13.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	968.01	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	624.79	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,592.80	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	154.64	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	121.85	0.00	-100.0%
Health and Welfare Benefits		3401-3402	387.05	0.00	-100.0%
Unemployment Insurance		3501-3502	4.76	0.00	-100.0%
Workers' Compensation		3601-3602	12.41	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	52.74	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			733.45	0.00	-100.0%
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	9,803.12	1,156.00	-88.2%
Noncapitalized Equipment		4400	4,220.35	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			14,023.47	1,156.00	-91.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	12.41	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	388,520.69	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	417,391.84	500.00	-99.9%
Professional/Consulting Services and Operating Expenditures		5800	35,510.00	46,342.00	30.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			841,434.94	46,842.00	-94.4%
CAPITAL OUTLAY					
Land		6100	2,202,413.99	1,377,049.00	-37.5%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	559,242.96	11,282,926.00	1917.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	252,459.78	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,014,116.73	12,659,975.00	320.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,871,901.39	12,707,973.00	228.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,488.97	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,488.97	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	44,855.59	27,000.00	-39.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			44,855.59	27,000.00	-39.8%
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)			(42,366.62)	(27,000.00)	-36.3%

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,742,370.44	1,512,029.00	-13.2%
5) TOTAL, REVENUES			1,742,370.44	1,512,029.00	-13.2%
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		3,871,901.39	12,707,973.00	228.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,871,901.39	12,707,973.00	228.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,129,530.95)	(11,195,944.00)	425.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,488.97	0.00	-100.0%
b) Transfers Out		7600-7629	44,855.59	27,000.00	-39.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,366.62)	(27,000.00)	-36.3%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,171,897.57)	(11,222,944.00)	416.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,070,953.70	11,899,056.13	-15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,070,953.70	11,899,056.13	-15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,070,953.70	11,899,056.13	-15.4%
2) Ending Balance, June 30 (E + F1e)			11,899,056.13	676,112.13	-94.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	11,899,056.13		
d) Unappropriated Amount		9790		676,112.13	

Unaudited Actuals
State School Building Lease-Purchase Fund
Expenditures by Object

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

Unaudited Actuals
State School Building Lease-Purchase Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	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	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,949,295.02		
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	36,514.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			6,985,809.97		
H. LIABILITIES					
1) Accounts Payable		9500	6,985,809.97		
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			6,985,809.97		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Unaudited Actuals
State School Building Lease-Purchase Fund
Expenditures by Object

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

Unaudited Actuals
State School Building Lease-Purchase Fund
Expenditures by Object

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Unaudited Actuals
State School Building Lease-Purchase Fund
Expenditures by Object

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

Unaudited Actuals
State School Building Lease-Purchase Fund
Expenditures by Object

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

Unaudited Actuals
State School Building Lease-Purchase Fund
Expenditures by Function

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

Unaudited Actuals
State School Building Lease-Purchase Fund
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,918,131.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	199,608.47	150,000.00	-24.9%
5) TOTAL, REVENUES			7,117,739.47	150,000.00	-97.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	275,739.11	0.00	-100.0%
3) Employee Benefits		3000-3999	111,016.75	0.00	-100.0%
4) Books and Supplies		4000-4999	556,160.05	838,651.00	50.8%
5) Services and Other Operating Expenditures		5000-5999	3,550,191.33	3,881,919.00	9.3%
6) Capital Outlay		6000-6999	22,077,981.88	59,750,303.00	170.6%
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			26,571,089.12	64,470,873.00	142.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,453,349.65)	(64,320,873.00)	230.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,727,151.54	64,480,873.00	141.3%
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			26,727,151.54	64,480,873.00	141.3%

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,273,801.89	160,000.00	-97.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,440,000.48	17,713,802.37	69.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,440,000.48	17,713,802.37	69.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,440,000.48	17,713,802.37	69.7%
2) Ending Balance, June 30 (E + F1e)			17,713,802.37	17,873,802.37	0.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			17,713,802.37		
d) Unappropriated Amount				17,873,802.37	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,020,153.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,860.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15,280,400.70		
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			24,311,414.98		
H. LIABILITIES					
1) Accounts Payable		9500	3,359,514.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,238,097.81		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			6,597,612.61		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			17,713,802.37		

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	6,918,131.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,918,131.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	199,608.47	150,000.00	-24.9%
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			199,608.47	150,000.00	-24.9%
TOTAL, REVENUES			7,117,739.47	150,000.00	-97.9%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	232,544.25	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	7,394.32	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	35,800.54	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			275,739.11	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,772.27	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	21,094.71	0.00	-100.0%
Health and Welfare Benefits		3401-3402	51,041.58	0.00	-100.0%
Unemployment Insurance		3501-3502	827.37	0.00	-100.0%
Workers' Compensation		3601-3602	2,150.84	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	9,129.98	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			111,016.75	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	556,160.05	838,523.00	50.8%
Noncapitalized Equipment		4400	0.00	128.00	New
TOTAL, BOOKS AND SUPPLIES			556,160.05	838,651.00	50.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	2,150.84	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,668,634.55	1,903,635.00	14.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,774,687.71	1,454,239.00	-18.1%
Professional/Consulting Services and Operating Expenditures		5800	104,718.23	524,045.00	400.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,550,191.33	3,881,919.00	9.3%
CAPITAL OUTLAY					
Land		6100	562,597.36	4,386,179.00	679.6%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,675,180.09	54,480,927.00	163.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	840,204.43	883,197.00	5.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,077,981.88	59,750,303.00	170.6%
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			26,571,089.12	64,470,873.00	142.6%

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	26,727,151.54	64,480,873.00	141.3%
(a) TOTAL, INTERFUND TRANSFERS IN			26,727,151.54	64,480,873.00	141.3%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			26,727,151.54	64,480,873.00	141.3%

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,918,131.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	199,608.47	150,000.00	-24.9%
5) TOTAL REVENUES			7,117,739.47	150,000.00	-97.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		26,571,089.12	64,470,873.00	142.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			26,571,089.12	64,470,873.00	142.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(19,453,349.65)	(64,320,873.00)	230.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,727,151.54	64,480,873.00	141.3%
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			26,727,151.54	64,480,873.00	141.3%

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,273,801.89	160,000.00	-97.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,440,000.48	17,713,802.37	69.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,440,000.48	17,713,802.37	69.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,440,000.48	17,713,802.37	69.7%
2) Ending Balance, June 30 (E + F1e)			17,713,802.37	17,873,802.37	0.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			17,713,802.37		
d) Unappropriated Amount				17,873,802.37	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,341,453.76	100,000.00	-97.0%
5) TOTAL, REVENUES			3,341,453.76	100,000.00	-97.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	213,242.84	502,701.00	135.7%
3) Employee Benefits		3000-3999	89,543.39	205,003.00	128.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	132,786.98	3,722.00	-97.2%
6) Capital Outlay		6000-6999	1,971,328.00	1,348,871.00	-31.6%
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			2,406,901.21	2,060,297.00	-14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			934,552.55	(1,960,297.00)	-309.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	534,498.65	5,451,995.00	920.0%
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			(534,498.65)	(5,451,995.00)	920.0%

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			400,053.90	(7,412,292.00)	-1952.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,347,562.84	22,747,616.74	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,347,562.84	22,747,616.74	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,347,562.84	22,747,616.74	1.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	22,747,616.74	15,335,324.74	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,519,507.70		
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	114,005.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,719,059.36		
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			23,352,572.52		
H. LIABILITIES					
1) Accounts Payable		9500	18,373.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	586,582.08		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			604,955.78		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			22,747,616.74		

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	350,757.17	100,000.00	-71.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,990,696.59	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,341,453.76	100,000.00	-97.0%
TOTAL, REVENUES			3,341,453.76	100,000.00	-97.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	146,237.08	388,000.00	165.3%
Classified Supervisors' and Administrators' Salaries		2300	28,248.94	35,643.00	26.2%
Clerical, Technical and Office Salaries		2400	38,756.82	79,058.00	104.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			213,242.84	502,701.00	135.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	20,728.73	48,808.00	135.5%
OASDI/Medicare/Alternative		3301-3302	15,851.45	37,997.00	139.7%
Health and Welfare Benefits		3401-3402	17,879.62	67,837.00	279.4%
Unemployment Insurance		3501-3502	630.43	1,510.00	139.5%
Workers' Compensation		3601-3602	1,666.98	3,921.00	135.2%
OPEB, Allocated		3701-3702	25,163.39	27,708.00	10.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,068.99	16,644.00	135.5%
Other Employee Benefits		3901-3902	553.80	578.00	4.4%
TOTAL, EMPLOYEE BENEFITS			89,543.39	205,003.00	128.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	1,666.98	3,722.00	123.3%
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	131,120.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			132,786.98	3,722.00	-97.2%
CAPITAL OUTLAY					
Land		6100	0.00	125,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,971,328.00	1,223,871.00	-37.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,971,328.00	1,348,871.00	-31.6%
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			2,406,901.21	2,060,297.00	-14.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	534,498.65	5,451,995.00	920.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			534,498.65	5,451,995.00	920.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(534,498.65)	(5,451,995.00)	920.0%

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

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,341,453.76	100,000.00	-97.0%
5) TOTAL, REVENUES			3,341,453.76	100,000.00	-97.0%
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		2,406,901.21	2,060,297.00	-14.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,406,901.21	2,060,297.00	-14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			934,552.55	(1,960,297.00)	-309.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	534,498.65	5,451,995.00	920.0%
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			(534,498.65)	(5,451,995.00)	920.0%

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

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			400,053.90	(7,412,292.00)	-1952.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,347,562.84	22,747,616.74	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,347,562.84	22,747,616.74	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,347,562.84	22,747,616.74	1.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount					
		9790	22,747,616.74	15,335,324.74	

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	160,812.04	89,297.00	-44.5%
4) Other Local Revenue		8600-8799	24,913,935.51	26,067,553.00	4.6%
5) TOTAL, REVENUES			25,074,747.55	26,156,850.00	4.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	23,326,242.79	26,385,295.00	13.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,326,242.79	26,385,295.00	13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,748,504.76	(228,445.00)	-113.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,748,504.76	(228,445.00)	-113.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,539,303.19	15,287,807.95	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,539,303.19	15,287,807.95	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,539,303.19	15,287,807.95	12.9%
2) Ending Balance, June 30 (E + F1e)			15,287,807.95	15,059,362.95	-1.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	15,287,807.95		
d) Unappropriated Amount		9790		15,059,362.95	

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,232,541.58		
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	55,266.37		
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			15,287,807.95		
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)			15,287,807.95		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	160,812.04	89,297.00	-44.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			160,812.04	89,297.00	-44.5%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	24,011,942.32	25,852,817.00	7.7%
Unsecured Roll		8612	641,849.57	33,255.00	-94.8%
Prior Years' Taxes		8613	12,534.52	9,570.00	-23.7%
Supplemental Taxes		8614	117,369.59	116,008.00	-1.2%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	130,239.51	55,903.00	-57.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,913,935.51	26,067,553.00	4.6%
TOTAL, REVENUES			25,074,747.55	26,156,850.00	4.3%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	15,305.00	10,000.00	-34.7%
Debt Service - Interest		7438	13,445,936.79	14,369,654.00	6.9%
Other Debt Service - Principal		7439	9,865,001.00	12,005,641.00	21.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			23,326,242.79	26,385,295.00	13.1%
TOTAL EXPENDITURES			23,326,242.79	26,385,295.00	13.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	160,812.04	89,297.00	-44.5%
4) Other Local Revenue		8600-8799	24,913,935.51	26,067,553.00	4.6%
5) TOTAL, REVENUES			25,074,747.55	26,156,850.00	4.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	23,326,242.79	26,385,295.00	13.1%
10) TOTAL, EXPENDITURES			23,326,242.79	26,385,295.00	13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,748,504.76	(228,445.00)	-113.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,748,504.76	(228,445.00)	-113.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,539,303.19	15,287,807.95	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,539,303.19	15,287,807.95	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,539,303.19	15,287,807.95	12.9%
2) Ending Balance, June 30 (E + F1e)			15,287,807.95	15,059,362.95	-1.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			15,287,807.95		
d) Unappropriated Amount				15,059,362.95	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	144,904.78	144,653.00	-0.2%
4) Other Local Revenue		8600-8799	8,258,465.52	9,053,700.00	9.6%
5) TOTAL, REVENUES			8,403,370.30	9,198,353.00	9.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,403,370.30	9,198,353.00	9.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,611,214.36	11,570,755.00	9.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,611,214.36)	(11,570,755.00)	9.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,207,844.06)	(2,372,402.00)	7.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,077,880.31	870,036.25	-71.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,077,880.31	870,036.25	-71.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,077,880.31	870,036.25	-71.7%
2) Ending Balance, June 30 (E + F1e)			870,036.25	(1,502,365.75)	-272.7%
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					
d) Unappropriated Amount		9790	870,036.25	(1,502,365.75)	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	868,645.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,182.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,247.50		
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			875,076.30		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,040.05		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			5,040.05		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			870,036.25		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	144,904.78	144,653.00	-0.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			144,904.78	144,653.00	-0.2%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	7,528,167.68	7,971,838.00	5.9%
Unsecured Roll		8612	597,244.78	625,857.00	4.8%
Prior Years' Taxes		8613	17,328.65	3,720.00	-78.5%
Supplemental Taxes		8614	50,270.60	211,290.00	320.3%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	65,453.81	240,995.00	268.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,258,465.52	9,053,700.00	9.6%
TOTAL, REVENUES			8,403,370.30	9,198,353.00	9.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	10,611,214.36	11,570,755.00	9.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,611,214.36	11,570,755.00	9.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(10,611,214.36)	(11,570,755.00)	9.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	144,904.78	144,653.00	-0.2%
4) Other Local Revenue		8600-8799	8,258,465.52	9,053,700.00	9.6%
5) TOTAL, REVENUES			8,403,370.30	9,198,353.00	9.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,403,370.30	9,198,353.00	9.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,611,214.36	11,570,755.00	9.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,611,214.36)	(11,570,755.00)	9.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,207,844.06)	(2,372,402.00)	7.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,077,880.31	870,036.25	-71.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,077,880.31	870,036.25	-71.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,077,880.31	870,036.25	-71.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	870,036.25		
d) Unappropriated Amount					
		9790		(1,502,365.75)	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	293,239.09	0.00	-100.0%
5) TOTAL, REVENUES			293,239.09	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	10,900,153.76	11,570,755.00	6.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,900,153.76	11,570,755.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,606,914.67)	(11,570,755.00)	9.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,611,214.36	11,570,755.00	9.0%
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			10,611,214.36	11,570,755.00	9.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,299.69	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,517,131.10	9,521,430.79	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,517,131.10	9,521,430.79	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,517,131.10	9,521,430.79	0.0%
2) Ending Balance, June 30 (E + F1e)			9,521,430.79	9,521,430.79	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	9,521,430.79		
d) Unappropriated Amount		9790		9,521,430.79	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,691.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,502,435.05		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,914.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	8,350.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			9,521,390.79		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	(40.00)		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			(40.00)		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			9,521,430.79		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	293,239.09	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%
TOTAL, OTHER LOCAL REVENUE			293,239.09	0.00	-100.0%
TOTAL, REVENUES			293,239.09	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	1,330,153.76	2,384,160.00	79.2%
Other Debt Service - Principal		7439	9,570,000.00	9,186,595.00	-4.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,900,153.76	11,570,755.00	6.2%
TOTAL, EXPENDITURES			10,900,153.76	11,570,755.00	6.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	10,611,214.36	11,570,755.00	9.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,611,214.36	11,570,755.00	9.0%
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%
(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)			10,611,214.36	11,570,755.00	9.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	293,239.09	0.00	-100.0%
5) TOTAL, REVENUES			293,239.09	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	10,900,153.76	11,570,755.00	6.2%
10) TOTAL, EXPENDITURES			10,900,153.76	11,570,755.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,606,914.67)	(11,570,755.00)	9.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,611,214.36	11,570,755.00	9.0%
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			10,611,214.36	11,570,755.00	9.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,299.69	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,517,131.10	9,521,430.79	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,517,131.10	9,521,430.79	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,517,131.10	9,521,430.79	0.0%
2) Ending Balance, June 30 (E + F1e)			9,521,430.79	9,521,430.79	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			9,521,430.79		
d) Unappropriated Amount				9,521,430.79	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,733,637.70	29,561,835.00	-3.8%
3) Other State Revenue		8300-8599	2,572,613.16	2,532,219.00	-1.6%
4) Other Local Revenue		8600-8799	2,103,978.48	2,099,144.00	-0.2%
5) TOTAL, REVENUES			35,410,229.34	34,193,198.00	-3.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	148.00	0.00	-100.0%
2) Classified Salaries		2000-2999	10,105,328.49	10,065,309.00	-0.4%
3) Employee Benefits		3000-3999	6,202,257.08	6,578,457.00	6.1%
4) Books and Supplies		4000-4999	14,048,536.22	14,801,343.00	5.4%
5) Services and Other Operating Expenses		5000-5999	2,982,246.83	2,712,560.00	-9.0%
6) Depreciation		6000-6999	376,732.10	371,921.00	-1.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,276,015.00	1,458,703.00	14.3%
9) TOTAL, EXPENSES			34,991,263.72	35,988,293.00	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			418,965.62	(1,795,095.00)	-528.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	75,491.01	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			75,491.01	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			494,456.63	(1,795,095.00)	-463.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	17,393,584.56	17,888,041.19	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,393,584.56	17,888,041.19	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			17,393,584.56	17,888,041.19	2.8%
2) Ending Net Assets, June 30 (E + F1e)			17,888,041.19	16,092,946.19	-10.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	616,363.46	616,363.00	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	4,160,941.00	4,160,941.00	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			13,110,736.73		
d) Unappropriated Amount				11,315,642.19	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,687,506.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,218,114.78		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,321,142.61		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	188,194.99		
6) Stores		9320	616,363.46		
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	6,679,829.06		
g) Accumulated Depreciation - Equipment		9445	(3,945,819.17)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			21,765,332.03		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	787,396.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,089,894.35		
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			3,877,290.84		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			17,888,041.19		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	30,733,637.70	29,561,835.00	-3.8%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			30,733,637.70	29,561,835.00	-3.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,572,613.16	2,532,219.00	-1.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,572,613.16	2,532,219.00	-1.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,192,259.32	1,209,144.00	1.4%
Interest		8660	512,597.92	490,000.00	-4.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	399,121.24	400,000.00	0.2%
TOTAL, OTHER LOCAL REVENUE			2,103,978.48	2,099,144.00	-0.2%
TOTAL, REVENUES			35,410,229.34	34,193,198.00	-3.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	148.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			148.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	8,782,581.14	8,553,931.00	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	471,963.86	594,627.00	26.0%
Clerical, Technical and Office Salaries		2400	401,742.38	405,412.00	0.9%
Other Classified Salaries		2900	449,041.11	511,339.00	13.9%
TOTAL, CLASSIFIED SALARIES			10,105,328.49	10,065,309.00	-0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,114.20	0.00	-100.0%
PERS		3201-3202	752,279.50	860,911.00	14.4%
OASDI/Medicare/Alternative		3301-3302	672,379.24	730,664.00	8.7%
Health and Welfare Benefits		3401-3402	3,219,511.94	3,365,877.00	4.5%
Unemployment Insurance		3501-3502	29,769.50	48,357.00	62.4%
Workers' Compensation		3601-3602	79,292.69	77,636.00	-2.1%
OPEB, Allocated		3701-3702	1,379,727.14	1,401,719.00	1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	23,167.97	38,565.00	66.5%
Other Employee Benefits		3901-3902	45,014.90	54,728.00	21.6%
TOTAL, EMPLOYEE BENEFITS			6,202,257.08	6,578,457.00	6.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,727,081.08	2,101,343.00	21.7%
Noncapitalized Equipment		4400	0.00	500,000.00	New
Food		4700	12,321,455.14	12,200,000.00	-1.0%
TOTAL, BOOKS AND SUPPLIES			14,048,536.22	14,801,343.00	5.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21,739.91	27,600.00	27.0%
Dues and Memberships		5300	51,779.27	50,000.00	-3.4%
Insurance		5400-5450	79,350.47	73,693.00	-7.1%
Operations and Housekeeping Services		5500	488,683.50	457,535.00	-6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,913,505.63	2,029,109.00	6.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	374,598.25	(20,377.00)	-105.4%
Professional/Consulting Services and Operating Expenditures		5800	35,861.59	60,000.00	67.3%
Communications		5900	16,728.21	35,000.00	109.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,982,246.83	2,712,560.00	-9.0%
DEPRECIATION					
Depreciation Expense		6900	376,732.10	371,921.00	-1.3%
TOTAL, DEPRECIATION			376,732.10	371,921.00	-1.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,276,015.00	1,458,703.00	14.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,276,015.00	1,458,703.00	14.3%
TOTAL, EXPENSES			34,991,263.72	35,988,293.00	2.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	75,491.01	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			75,491.01	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%
(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%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			75,491.01	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,733,637.70	29,561,835.00	-3.8%
3) Other State Revenue		8300-8599	2,572,613.16	2,532,219.00	-1.6%
4) Other Local Revenue		8600-8799	2,103,978.48	2,099,144.00	-0.2%
5) TOTAL, REVENUES			35,410,229.34	34,193,198.00	-3.4%
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		33,101,568.32	33,676,005.00	1.7%
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		124,996.90	107,129.00	-14.3%
7) General Administration	7000-7999		1,276,015.00	1,458,703.00	14.3%
8) Plant Services	8000-8999		488,683.50	746,456.00	52.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			34,991,263.72	35,988,293.00	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			418,965.62	(1,795,095.00)	-528.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	75,491.01	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			75,491.01	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			494,456.63	(1,795,095.00)	-463.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	17,393,584.56	17,888,041.19	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,393,584.56	17,888,041.19	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			17,393,584.56	17,888,041.19	2.8%
2) Ending Net Assets, June 30 (E + F1e)			17,888,041.19	16,092,946.19	-10.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	616,363.46	616,363.00	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	4,160,941.00	4,160,941.00	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			13,110,736.73		
d) Unappropriated Amount				11,315,642.19	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120,495,927.43	117,481,519.00	-2.5%
5) TOTAL, REVENUES			120,495,927.43	117,481,519.00	-2.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	102,986.03	102,990.00	0.0%
2) Classified Salaries		2000-2999	1,034,317.48	1,018,210.00	-1.6%
3) Employee Benefits		3000-3999	504,343.85	478,051.00	-5.2%
4) Books and Supplies		4000-4999	22,913.17	32,000.00	39.7%
5) Services and Other Operating Expenses		5000-5999	133,599,146.06	141,136,769.00	5.6%
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			135,263,706.59	142,768,020.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,767,779.16)	(25,286,501.00)	71.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(14,767,779.16)	(25,286,501.00)	71.2%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	65,958,811.21	51,191,032.05	-22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,958,811.21	51,191,032.05	-22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			65,958,811.21	51,191,032.05	-22.4%
2) Ending Net Assets, June 30 (E + F1e)			51,191,032.05	25,904,531.05	-49.4%
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	717,751.90	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			50,473,280.15		
d) Unappropriated Amount				25,904,531.05	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	93,130,324.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,906,727.00		
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	609,737.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,830,761.93		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	717,751.90		
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			109,195,302.99		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	57,804,994.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	199,276.73		
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			58,004,270.94		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			51,191,032.05		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,136,442.47	2,260,000.00	5.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	114,648,781.94	103,984,498.00	-9.3%
All Other Fees and Contracts		8689	(2,026,714.20)	2,008,181.00	-199.1%
Other Local Revenue					
All Other Local Revenue		8699	5,737,417.22	9,228,840.00	60.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			120,495,927.43	117,481,519.00	-2.5%
TOTAL, REVENUES			120,495,927.43	117,481,519.00	-2.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	102,986.03	102,990.00	0.0%
TOTAL, CERTIFICATED SALARIES			102,986.03	102,990.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	20,022.24	8,000.00	-60.0%
Classified Supervisors' and Administrators' Salaries		2300	294,324.28	339,186.00	15.2%
Clerical, Technical and Office Salaries		2400	716,738.75	668,524.00	-6.7%
Other Classified Salaries		2900	3,232.21	2,500.00	-22.7%
TOTAL, CLASSIFIED SALARIES			1,034,317.48	1,018,210.00	-1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,496.72	8,497.00	0.0%
PERS		3201-3202	96,112.17	95,586.00	-0.5%
OASDI/Medicare/Alternative		3301-3302	78,196.94	76,812.00	-1.8%
Health and Welfare Benefits		3401-3402	191,185.08	177,049.00	-7.4%
Unemployment Insurance		3501-3502	3,443.58	3,332.00	-3.2%
Workers' Compensation		3601-3602	9,060.49	8,653.00	-4.5%
OPEB, Allocated		3701-3702	81,937.19	72,315.00	-11.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	32,776.54	32,598.00	-0.5%
Other Employee Benefits		3901-3902	3,135.14	3,209.00	2.4%
TOTAL, EMPLOYEE BENEFITS			504,343.85	478,051.00	-5.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,913.17	32,000.00	39.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,913.17	32,000.00	39.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,718.35	30,450.00	93.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,505,436.96	1,408,209.00	-6.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	164,179.38	117,000.00	-28.7%
Professional/Consulting Services and Operating Expenditures		5800	131,866,629.55	139,494,510.00	5.8%
Communications		5900	47,181.82	86,600.00	83.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			133,599,146.06	141,136,769.00	5.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			135,263,706.59	142,768,020.00	5.5%

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

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120,495,927.43	117,481,519.00	-2.5%
5) TOTAL, REVENUES			120,495,927.43	117,481,519.00	-2.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		135,263,706.59	142,768,020.00	5.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			135,263,706.59	142,768,020.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(14,767,779.16)	(25,286,501.00)	71.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(14,767,779.16)	(25,286,501.00)	71.2%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	65,958,811.21	51,191,032.05	-22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,958,811.21	51,191,032.05	-22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			65,958,811.21	51,191,032.05	-22.4%
2) Ending Net Assets, June 30 (E + F1e)					
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	717,751.90	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	50,473,280.15		
d) Unappropriated Amount					
		9790		25,904,531.05	

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

BOND DESCRIPTION		Measure A Fund 5A	Measure K Fund 5G	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	150,783,004.00	104,870,737.00	255,653,741.00
Bonds from Acquired District			29,429,022.00	29,429,022.00
Bonds Sold				0.00
Subtotal		150,783,004.00	134,299,759.00	285,082,763.00
Less: Bonds to Acquiring District				0.00
Less: Bonds Redeemed		3,069,908.00	6,695,092.00	9,765,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	147,713,096.00	127,604,667.00	275,317,763.00
1. Restricted Balance, July 1	2009-10	20,947,868.00	(7,408,565.00)	13,539,303.00
2. Tax Receipts	2009-10	14,181,462.00	10,602,234.00	24,783,696.00
3. State and Federal Apportionments	2009-10	108,916.00	51,896.00	160,812.00
4. Other Designated Revenue	2009-10	76,809.00	53,431.00	130,240.00
5. Subtotal (Sum of lines 1 through 4)		35,315,055.00	3,298,996.00	38,614,051.00
6. Less: Actual Expenditures or Other Uses	2009-10	15,074,515.00	8,251,728.00	23,326,243.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2009-10	20,240,540.00	(4,952,732.00)	15,287,808.00
8. Estimated Tax Receipts on the Unsecured Roll	2010-11	13,798,034.00	12,213,616.00	26,011,650.00
9. Estimated State and Federal Apportionments	2010-11	57,324.00	31,973.00	89,297.00
10. Other Estimated Revenue	2010-11	40,460.00	15,443.00	55,903.00
11. Subtotal (Sum of lines 7 through 10)		34,136,358.00	7,308,300.00	41,444,658.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2010-11	15,134,215.00	11,251,080.00	26,385,295.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2010-11	(19,002,143.00)	3,942,780.00	(15,059,363.00)
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2010-11			0.00000
b) LEVIED	2010-11			0.00000

Description	2009-10 Unaudited Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			46,850.73	47,076.36	47,076.36	46,748.25
a. Kindergarten	5,562.62	5,588.88				
b. Grades One through Three	16,238.42	16,209.41				
c. Grades Four through Six	15,264.38	15,232.47				
d. Grades Seven and Eight	9,730.33	9,623.93				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	7.98	8.88				
g. Community Day School	47.00	55.13				
2. Special Education						
a. Special Day Class	1,524.79	1,534.29	1,524.79	1,529.06	1,529.06	1,524.79
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						3.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	3.75	4.18	3.75	3.75	3.75	
3. TOTAL, ELEMENTARY	48,379.27	48,257.17	48,379.27	48,609.17	48,609.17	48,276.04
HIGH SCHOOL						
4. General Education			18,483.07	17,627.34	17,627.34	18,231.83
a. Grades Nine through Twelve	17,945.12	17,550.63				
b. Continuation Education	531.19	491.58				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	6.76	8.13				
e. Community Day School						
5. Special Education						
a. Special Day Class	904.90	900.20	904.90	736.87	736.87	904.90
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])				1.74	1.74	0.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	1.74	2.30	1.74			
6. TOTAL, HIGH SCHOOL	19,389.71	18,952.84	19,389.71	18,365.95	18,365.95	19,136.73
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	1.48	1.48	1.48			
b. High School	4.95	4.95	4.95	10.39	10.39	10.39
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School	121.80	121.80	121.80	120.60	120.60	120.60
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	128.23	128.23	128.23	130.99	130.99	130.99
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	67,897.21	67,338.24	67,897.21	67,106.11	67,106.11	67,543.76
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2009-10 Unaudited Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	67,897.21	67,338.24	67,897.21	67,106.11	67,106.11	67,543.76
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)	2,033.95	2,030.93	2,033.60	2,421.99	2,421.99	2,421.99
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)	2,033.95	2,030.93	2,033.60	2,421.99	2,421.99	2,421.99
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	45,890,363.00		45,890,363.00	202,054.05		46,092,417.05
Work in Progress	47,842,805.58		47,842,805.58	36,933,769.24	21,478,881.36	63,297,693.46
Total capital assets not being depreciated	93,733,168.58	0.00	93,733,168.58	37,135,823.29	21,478,881.36	109,390,110.51
Capital assets being depreciated:						
Land Improvements	37,341,603.06		37,341,603.06	6,408,108.47		43,749,711.53
Buildings	538,569,777.92		538,569,777.92	15,070,772.89		553,640,550.81
Equipment	27,401,140.21		27,401,140.21	528,489.13		27,929,629.34
Total capital assets being depreciated	603,312,521.19	0.00	603,312,521.19	22,007,370.49	0.00	625,319,891.68
Accumulated Depreciation for:						
Land Improvements	(17,676,570.55)		(17,676,570.55)		1,548,794.10	(19,225,364.65)
Buildings	(192,047,909.83)	0.00	(192,047,909.83)		12,760,462.20	(204,808,372.03)
Equipment	(19,026,324.79)		(19,026,324.79)		1,999,389.95	(21,025,714.74)
Total accumulated depreciation	(228,750,805.17)	0.00	(228,750,805.17)	0.00	16,308,646.25	(245,059,451.42)
Total capital assets being depreciated, net	374,561,716.02	0.00	374,561,716.02	22,007,370.49	16,308,646.25	380,260,440.26
Governmental activity capital assets, net	468,294,884.60	0.00	468,294,884.60	59,143,193.78	37,787,527.61	489,650,550.77
Business-Type Activities:						
Capital assets not being depreciated:						
Land						
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Buildings						
Equipment	6,679,829.64		6,679,829.64			6,679,829.64
Total capital assets being depreciated	6,679,829.64	0.00	6,679,829.64	0.00	0.00	6,679,829.64
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(3,569,086.81)	(0.26)	(3,569,087.07)		376,732.10	(3,945,819.17)
Total accumulated depreciation	(3,569,086.81)	(0.26)	(3,569,087.07)	0.00	376,732.10	(3,945,819.17)
Total capital assets being depreciated, net	3,110,742.83	(0.26)	3,110,742.57	0.00	376,732.10	2,734,010.47
Business-type activity capital assets, net	3,110,742.83	(0.26)	3,110,742.57	0.00	376,732.10	2,734,010.47

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	59.54%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	(\$1,021,451.16)
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	\$391,785,808.18
	Appropriations Subject to Limit	\$356,175,519.83
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2011-12, subject to CDE approval.	3.89%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2011-12 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$4,742,429.27
	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]).	\$6,656,890.86

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 08, 2010

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

Rick Martin
Name
Deputy Superintendent
Title
559-265-3000
Telephone
rmartin@fcoe.k12.ca.us
E-mail Address

Jacque Canfield
Name
Fiscal Services Administrator
Title
559-457-3907
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jacque.canfield@fresnounified
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	329,892,861.88	301	4,685,377.94	303	325,207,483.94	305	8,733,277.44		307	316,474,206.50	309
2000 - Classified Salaries	96,240,955.86	311	1,772,049.88	313	94,468,905.98	315	5,357,165.99		317	89,111,739.99	319
3000 - Employee Benefits (Excluding 3800)	143,673,792.20	321	29,332,274.27	323	114,341,517.93	325	4,142,187.33		327	110,199,330.60	329
4000 - Books, Supplies Equip Replace. (6500)	29,924,472.08	331	703,976.17	333	29,220,495.91	335	4,560,288.09		337	24,660,207.82	339
5000 - Services... & 7300 - Indirect Costs	59,661,279.15	341	2,489,540.23	343	57,171,738.92	345	9,351,969.95		347	47,819,768.97	349
TOTAL					620,410,142.68	365			TOTAL	588,265,253.88	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	262,602,647.01 375
2. Salaries of Instructional Aides Per EC 41011.		2100	19,494,911.48 380
3. STRS.		3101 & 3102	21,222,383.95 382
4. PERS.		3201 & 3202	1,566,883.88 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	4,843,369.11 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	41,980,072.53 385
7. Unemployment Insurance.		3501 & 3502	842,579.41 390
8. Workers' Compensation Insurance.		3601 & 3602	2,215,452.90 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	117,533.28 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			354,885,833.55 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			4,231,271.33
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			399,039.80 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			350,255,522.42 397
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.			59.54%
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)	59.54%
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)	588,265,253.88
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Direct Instructional Costs and Documented Support Costs (Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000-1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700)		Object Codes	Program Costs
1	Certificated Salaries	1000-1999	811,839.37
2	Classified Salaries	2000-2999	167,884.00
3	Employee Benefits	3000-3999	387,739.17
4	Books and Supplies	4000-4999	17,291.99
5	Services and Other Operating Expenditures	5000-5999	15,335.63
6	Equipment & Replacement	6400, 6500	0.00
7	Total Program Costs (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 6)		1,400,090.16

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	420,710.00
B. Net Revenues (Line A times 90%)	378,639.00
C. Program Costs (Line 7)	1,400,090.16
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(1,021,451.16)

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	255,653,742.00		255,653,742.00	29,429,022.00	9,865,001.00	275,217,763.00	12,005,641.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	30,755,000.00		30,755,000.00		9,570,000.00	21,185,000.00	10,660,000.00
Capital Leases Payable	232,195.00		232,195.00		117,288.60	114,906.40	69,953.00
Lease Revenue Bonds Payable	3,711,963.00		3,711,963.00		478,057.80	3,233,905.20	846,510.00
Other General Long-Term Debt	3,022,307.00		3,022,307.00	416,659.93		3,438,966.93	
Net OPEB Obligation	73,296,882.00		73,296,882.00	78,074,592.00	34,996,847.00	116,374,627.00	
Compensated Absences Payable	2,053,980.00		2,053,980.00	169,882.00		2,223,862.00	
Governmental activities long-term liabilities	368,726,069.00	0.00	368,726,069.00	108,090,155.93	55,027,194.40	421,789,030.53	23,582,104.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2008-09 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2008-09 Actual			2009-10 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	404,836,456.25		404,836,456.25			391,785,808.18
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	72,706.07		72,706.07			69,931.16
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2008-09			Adjustments to 2009-10		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2009-10 data should tie to Principal Apportionment Attendance Software reports)	2009-10 P2 Report			2010-11 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	67,897.21		67,897.21	67,106.11		67,106.11
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	2,033.95		2,033.95	2,421.99		2,421.99
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)			69,931.16			69,528.10
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			69,931.16			69,528.10
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			69,931.16			69,528.10
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2009-10 Actual			2010-11 Budget		
1. Homeowners' Exemption (Object 8021)	775,600.28		775,600.28	787,899.00		787,899.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	163,842.89		163,842.89	242,401.00		242,401.00
4. Secured Roll Taxes (Object 8041)	44,892,759.80		44,892,759.80	51,485,675.00		51,485,675.00
5. Unsecured Roll Taxes (Object 8042)	2,731,172.56		2,731,172.56	2,881,658.00		2,881,658.00
6. Prior Years' Taxes (Object 8043)	117,505.19		117,505.19	55,800.00		55,800.00
7. Supplemental Taxes (Object 8044)	786,932.52		786,932.52	2,602,435.00		2,602,435.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(8,482,554.11)		(8,482,554.11)	(12,127,553.00)		(12,127,553.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	4,088,619.00		4,088,619.00	242,809.00		242,809.00
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)	(1,926,793.00)		(1,926,793.00)	(2,481,185.00)		(2,481,185.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	43,147,085.13	0.00	43,147,085.13	43,689,939.00	0.00	43,689,939.00
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)	43,147,085.13	0.00	43,147,085.13	43,689,939.00	0.00	43,689,939.00

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,763,258.58			5,604,929.00
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)			5,763,258.58			5,604,929.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	295,287,100.43		295,287,100.43	292,916,200.00		292,916,200.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(2,442,730.97)		(2,442,730.97)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**			0.00			0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**			0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	992,544.00		992,544.00	958,957.00		958,957.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	23,616,065.00		23,616,065.00	16,318,956.00		16,318,956.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	317,452,978.46	0.00	317,452,978.46	310,194,113.00	0.00	310,194,113.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	626,367.00		626,367.00	627,620.00		627,620.00
38. TOTAL STATE AID (Lines C36 plus C37)	318,079,345.46	0.00	318,079,345.46	310,821,733.00	0.00	310,821,733.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	623,123,459.53		623,123,459.53	626,375,486.00		626,375,486.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,226,397.02		1,226,397.02	1,300,000.00		1,300,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			404,836,456.25			391,785,808.18
2. Inflation Adjustment			1.0062			0.9746
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9618			0.9942
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			391,785,808.18			379,619,808.85
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			43,147,085.13			43,689,939.00
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)			8,391,739.20			8,343,372.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			318,079,345.46			310,821,733.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			318,079,345.46			310,821,733.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			712,347.82			737,295.23
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			43,859,432.95			44,427,234.23
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)			318,079,345.46			310,821,733.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			43,859,432.95			
b. State Subventions (Line D8)			318,079,345.46			
c. Less: Excluded Appropriations (Line C23)			5,763,258.58			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			356,175,519.83			

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2009-10 Actual			2010-11 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			391,785,808.18			379,619,808.85
12. Appropriations Subject to the Limit (Line D9d)			356,175,519.83			

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

Kim Kelstrom
Gann Contact Person

559-457-3552
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 16,705,993.28
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.

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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) 527,089,216.80

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) 3.17%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	16,340,679.06
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,831,701.85
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	133,400.00
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)	2,190,294.08
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)	3,237.21
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	24,499,312.20
9. Carry-Forward Adjustment (Part IV, Line F)	1,245,208.87
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,744,521.07

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	396,975,802.30
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	93,058,325.01
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	41,572,990.42
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,093,033.96
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,407,375.01
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	1,903,134.69
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	4,116,947.02
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)	1,702,731.56
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,015,070.01
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)	66,904,156.25
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)	98,883.05
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,505,357.29
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,789,470.32
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	33,338,516.62
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)	661,481,793.51

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 3.70%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B18) 3.89%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>24,499,312.20</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>2,080,649.36</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.83%) times Part III, Line B18); zero if negative	<u>1,245,208.87</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.83%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.83%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,245,208.87</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,245,208.87</u>

Approved indirect cost rate: 3.83%
Highest rate used in any program: 3.83%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	30,972,367.93	1,186,248.78	3.83%
01	3011	4,518,798.16	173,069.97	3.83%
01	3025	83,545.16	3,199.78	3.83%
01	3030	915,515.94	32,043.06	3.50%
01	3031	2,133,870.13	74,685.45	3.50%
01	3060	1,805,996.47	69,169.66	3.83%
01	3061	466,300.47	17,859.31	3.83%
01	3180	7,520,147.30	288,021.63	3.83%
01	3200	29,204,907.64	1,118,547.97	3.83%
01	3310	13,464,752.67	515,700.03	3.83%
01	3311	47,325.70	1,813.00	3.83%
01	3313	9,591,458.33	367,199.65	3.83%
01	3315	399,965.14	15,318.66	3.83%
01	3319	332,431.13	12,732.11	3.83%
01	3320	480,348.53	18,397.35	3.83%
01	3324	378,837.77	14,509.49	3.83%
01	3345	3,782.44	67.83	1.79%
01	3385	92,337.47	3,536.53	3.83%
01	3550	942,551.77	35,734.23	3.79%
01	3710	192,898.03	7,387.99	3.83%
01	4035	7,575,208.33	284,760.40	3.76%
01	4045	555,590.62	21,279.12	3.83%
01	4046	37,531.98	1,437.47	3.83%
01	4050	480,429.18	18,400.44	3.83%
01	4124	1,595,097.49	61,092.23	3.83%
01	4201	282,217.06	10,808.91	3.83%
01	4203	1,948,507.94	38,970.16	2.00%
01	4510	120,579.81	4,618.19	3.83%
01	5370	289,057.89	8,414.51	2.91%
01	5630	109,323.88	4,187.10	3.83%
01	5635	58,986.59	2,259.19	3.83%
01	5810	4,199,931.61	158,949.11	3.78%
01	6010	3,422,394.84	131,077.72	3.83%
01	6250	319,782.54	12,247.67	3.83%
01	6286	381,204.81	14,600.14	3.83%
01	6385	66,687.63	2,554.13	3.83%
01	6500	60,384,754.63	2,312,889.30	3.83%
01	6510	1,762,619.46	67,508.33	3.83%
01	6515	2,403.93	92.07	3.83%
01	6520	442,290.58	16,939.73	3.83%
01	6530	18,065.88	691.92	3.83%
01	6535	39,357.90	1,507.41	3.83%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	6670	215,041.90	8,236.09	3.83%
01	7090	13,648,893.21	409,466.82	3.00%
01	7091	5,762,026.60	172,860.80	3.00%
01	7220	365,683.18	14,005.68	3.83%
01	7230	4,465,484.76	171,028.06	3.83%
01	7240	353,374.61	13,534.25	3.83%
01	7400	13,151,653.53	503,507.02	3.83%
01	8150	16,932,303.61	648,507.23	3.83%
01	9010	6,933,665.44	158,497.46	2.29%
11	3555	431,376.29	16,521.71	3.83%
12	5035	106,790.10	194.73	0.18%
12	5320	25,931.23	993.17	3.83%
12	6052	25,441.25	974.40	3.83%
12	6055	6,907,220.67	264,546.55	3.83%
12	6060	724,087.07	27,732.53	3.83%
61	5310	33,338,516.62	1,276,015.00	3.83%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	15,249.68		0.00	15,249.68
2. State Lottery Revenue	8560	8,399,637.27		1,297,949.44	9,697,586.71
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		8,414,886.95	0.00	1,297,949.44	9,712,836.39
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	6,380,792.95			6,380,792.95
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,984,443.00			1,984,443.00
4. Books and Supplies	4000-4999	0.00		1,297,949.44	1,297,949.44
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	49,651.00			49,651.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		8,414,886.95	0.00	1,297,949.44	9,712,836.39
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2009-10 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	670,251,691.13
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	134,769,716.67
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	1,256,082.10
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,152,595.91
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	503,057.80
4. Other Transfers Out	All	9200	7200-7299	1,289,177.90
5. Interfund Transfers Out	All	9300	7600-7629	3,937,232.90
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	5,809,823.15
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	1,782,580.48
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				17,730,550.24
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)				517,751,424.22
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				517,751,424.22

Section II - Expenditures Per ADA		2009-10 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		69,240.94
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of ABX3 4)		
C. Total ADA before adjustments (Lines A plus B)		69,240.94
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		69,240.94
F. Expenditures per ADA (Line I.G divided by Line II.E)		\$7,477.53
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F). (Note: If the prior year MOE was not met, or the prior year calculations included supplemental instructional hours ADA, in its final determination CDE will adjust the prior year base expenditure or prior year expenditure per ADA amounts.)	568,383,152.78	7,856.56
1. Adjustments to base expenditure or expenditure per ADA amounts (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	568,383,152.78	7,856.56
B. Required effort (Line A.2 times 90%)	511,544,837.50	7,070.90
C. Current year expenditures (Line I.G and Line II.F)	517,751,424.22	7,477.53
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2011-12 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SFSF Expenditures (Resource 3200)	Funds 01, 09, and 62			2009-10 Expenditures
	Goals	Functions	Objects	
A. SFSF Expenditures available to apply to deficiency:				
1. All Resource 3200 Expenditures	All	All	1000-7999	31,750,232.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	62,744.98
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				62,744.98
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total SFSF expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				31,687,487.02

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)		
Aggregate Expenditures/ Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	517,751,424.22	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,477.53
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2011-12 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Instructional Goals Description	Teacher Full-Time Equivalents				Classroom Units			Pupils Transported (Function 3600)
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)		
A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)	1,965,797.89	2,429,262.57	(1,123.37)	8,974,897.63	65,116,884.31	0.00	5,428,868.63	
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	6.55	33.49		87.34	69.00			
3100 Alternative Schools					4,198.50		9,200.00	
3200 Continuation Schools					3.92			
3300 Independent Study Centers				5.50	37.14			
3400 Opportunity Schools				2.00	9.50			
3550 Community Day Schools								
3700 Specialized Secondary Programs					21.48			
3800 Vocational Education	0.20							
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Vocational Education								
4760 Bilingual								
4850 Migrant Education		1.13		0.20				
5000-5999 Special Education (allocated to 5001)	13.00							
6000 ROC/P			0.50	54.20	406.06		1,725.00	
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other			0.02					
8100 Community Services								
8500 Child Care and Development Services								
Other Funds Description								
-- Adult Education (Fund 11)					19.95			
-- Child Development (Fund 12)		3.00		5.60	66.60			
-- Cafeteria (Funds 13 & 61)					14.00			
Total Allocation Factors	19.75	37.62	0.52	154.84	4,964.10	0.00	10,925.00	

Unaudited Actuals
2009-10
General Fund
Program Cost Report

Goal	Program/Activity	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
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2					
Instructional Goals								
0001	Pre-Kindergarten	18,254.52	905,111.71	923,366.23	42,882.56		966,248.79	
1110	Regular Education, K-12	408,820,085.23	67,522,715.65	476,342,800.88	22,122,098.79		498,464,899.67	
3100	Alternative Schools	193,842.81	51,420.84	245,263.65	11,390.42		256,654.07	
3200	Continuation Schools	4,717,993.80	805,979.40	5,523,973.20	256,541.89		5,780,515.09	
3300	Independent Study Centers	5,039,365.07	240,541.63	5,279,906.70	245,207.06		5,525,113.76	
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00	
3550	Community Day Schools	1,463,134.14	281,765.21	1,744,899.35	81,035.83		1,825,935.18	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00	
3800	Vocational Education	1,079,628.97	19,906.81	1,099,535.78	51,064.15		1,150,599.93	
4110	Regular Education, Adult	8,062,997.74	0.00	8,062,997.74	374,458.13		8,437,455.87	
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	8,665,201.41	84,560.76	8,749,762.17	406,352.53		9,156,114.70	
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00	
5000-5999	Special Education	96,775,285.89	10,618,131.27	107,393,417.16	4,987,516.93		112,380,934.09	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00	
Other Goals								
7110	Nonagency - Educational	6,168,007.78	(43.21)	6,167,964.57	286,449.85		6,454,414.42	
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00	
8100	Community Services	923,824.91	0.00	923,824.91	42,903.86		966,728.77	
8500	Child Care and Development Services	2,059,809.30	261,695.34	2,321,504.64	107,814.28		2,429,318.92	
Other Costs								
----	Food Services					820,850.53	820,850.53	
----	Enterprise					1,903,134.69	1,903,134.69	
----	Facilities Acquisition & Construction					4,130,258.31	4,130,258.31	
----	Other Outgo					5,895,262.20	5,895,262.20	
Other Funds								
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)							
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)		3,122,802.25	3,122,802.25	2,171,427.99		5,294,230.24	
----	Total General Fund Expenditures	543,987,431.57	83,914,587.66	627,902,019.23	(1,586,978.09)	12,749,505.73	(1,586,978.09)	
----					29,600,166.18		670,251,691.14	

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

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant, Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	15,862.55	152.05	0.00	0.00	684.78	0.00	0.00	0.00	1,555.14	0.00	0.00	18,254.52
1110	Regular Education, K-12	304,995,223.86	32,685,432.58	10,103,846.24	32,549,281.78	14,785,622.63	2,159,705.55	7,149,491.85	0.00	4,391,480.74	0.00	0.00	408,820,085.23
3100	Alternative Schools	(17.67)	188,092.74	0.00	0.00	0.00	0.00	0.00	0.00	5,767.74	0.00	0.00	193,842.81
3200	Continuation Schools	3,148,292.42	85,490.86	80,588.37	918,110.32	472,411.84	0.00	0.00	0.00	13,099.99	0.00	0.00	4,717,993.80
3300	Independent Study Centers	3,731,519.30	167,833.14	68,394.69	568,245.38	401,252.30	0.00	0.00	0.00	0.00	102,120.26	0.00	5,039,365.07
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	936,252.55	0.00	615.86	406,338.05	118,084.52	0.00	0.00	0.00	1,843.16	0.00	0.00	1,463,134.14
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	571,649.91	405,579.12	0.00	0.00	102,399.94	0.00	0.00	0.00	0.00	0.00	0.00	1,079,628.97
4110	Regular Education, Adult Centers	4,969,493.55	210,265.10	15,316.70	2,139,858.06	0.00	0.00	0.00	0.00	728,064.33	0.00	0.00	8,062,997.74
4610	Adult Independent Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	3,728,169.72	1,898,392.23	1,555,839.38	0.00	1,482,800.08	0.00	0.00	0.00	0.00	0.00	0.00	8,665,201.41
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	75,040,775.59	5,522,097.24	262,500.67	448,046.57	8,184,314.59	7,310,716.05	367.71	0.00	6,467.47	0.00	0.00	96,775,285.89
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	4,868,734.86	365,073.19	210,227.30	425,311.62	297,879.33	761.48	0.00	0.00	20.00	0.00	0.00	6,168,007.78
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	(600.00)	0.00	0.00	922,087.09	0.00	2,337.82	0.00	923,824.91
8500	Child Care and Development Services	370,101.00	189,258.26	157,634.70	(15.12)	849,675.22	0.00	0.00	485,287.92	0.00	7,867.32	0.00	2,059,809.30
Total Direct Charged Costs		402,376,057.64	41,717,666.51	12,454,963.91	37,455,176.66	26,694,525.23	9,471,183.08	7,149,859.56	1,407,375.01	20.00	5,158,483.71	102,120.26	543,987,431.57

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	905,111.71	0.00		905,111.71
1110	Regular Education, K-12	7,876,957.15	55,074,079.65	4,571,678.85		67,522,715.65
3100	Alternative Schools	0.00	51,420.84	0.00		51,420.84
3200	Continuation Schools	318,793.19	487,186.21	0.00		805,979.40
3300	Independent Study Centers	115,924.80	124,616.83	0.00		240,541.63
3400	Opportunity Schools	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	281,765.21	0.00		281,765.21
3700	Specialized Secondary Programs	0.00	0.00	0.00		0.00
3800	Vocational Education	19,906.81	0.00	0.00		19,906.81
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	84,560.76	0.00	0.00		84,560.76
4850	Migrant Education	0.00	0.00	0.00		0.00
5000-5999	Special Education (allocated to 5001)	4,434,424.69	5,326,516.80	857,189.78		10,618,131.27
6000	ROC/P	0.00	0.00	0.00		0.00
Other Goals						
7110	Nonagency - Educational	(43.21)	0.00	0.00		(43.21)
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	261,695.34	0.00		261,695.34
Other Funds						
--	Adult Education (Fund 11)		873,629.56			873,629.56
--	Child Development (Fund 12)	518,310.53	183,645.85	0.00		701,956.38
--	Cafeteria (Funds 13 and 61)		1,547,216.31			1,547,216.31
Total Allocated Support Costs		13,368,834.72	65,116,884.31	5,428,868.63		83,914,587.66

A. Central Administration Costs in General Fund		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	4,116,947.02
2	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	133,400.00
3	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	18,090,025.38
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	8,846,771.86
5	Total Central Administration Costs in General Fund	31,187,144.26
B. Direct Charged and Allocated Costs in General Fund		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	543,987,431.57
2	Total Allocated Costs (from Form PCR, Column 2, Total)	83,914,587.66
3	Total Direct Charged and Allocated Costs in General Fund	627,902,019.23
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,505,357.29
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	7,789,470.32
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	33,338,516.62
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	43,633,344.23
D. Total Direct Charged and Allocated Costs (B3 + C5)		671,535,363.46
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.64%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	820,850.53				820,850.53
Enterprise (Objects 1000-5999, 6400, and 6500)		1,903,134.69			1,903,134.69
Facilities Acquisition & Construction (Objects 1000-6500)			4,130,258.31		4,130,258.31
Other Outgo (Objects 1000-7999)				5,895,262.20	5,895,262.20
Total Other Costs	820,850.53	1,903,134.69	4,130,258.31	5,895,262.20	12,749,505.73

Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,138.12	6,399.12
2. Inflation Increase	0041	262.00	(25.00)
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,400.12	6,374.12
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,400.12	6,374.12
b. Revenue Limit ADA	0033	69,931.57	69,965.75
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	447,570,439.79	445,970,086.39
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	239,288.00	213,422.00
9. Special Revenue Limit Adjustments	0274	1,164,639.00	998,753.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217	(1,014,814.00)	(849,209.00)
13. Beginning Teacher Salary Incentive Funding	0552	1,419,342.00	1,404,367.00
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	451,408,522.79	449,435,837.39
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.81645	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	368,552,488.43	366,941,889.44
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,156,849.00	2,517,376.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	1,942,702.00	2,011,122.00
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)	---	(785,853.00)	506,254.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	367,766,635.43	367,448,143.44

Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	44,716,638.00	45,928,315.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	357,240.00	242,809.00
28. Less: Charter Schools In-lieu Taxes	0595	2,075,237.00	2,481,185.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	42,998,641.00	43,689,939.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	11,639,283.00	12,968,339.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	313,128,711.43	310,789,865.44
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	626,367.00	627,620.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---	(17,215,244.00)	(17,246,045.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(17,841,611.00)	(17,873,665.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	295,287,100.43	292,916,200.44
43. Less: Revenue Limit State Apportionment Receipts	---	297,381,518.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	(2,094,417.57)	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001		
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

Current LEA: 10-62166-000000 Fresno Unified		
Selected SELPA: BQ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BQ	Fresno Unified	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Plus: ARRA 08-09 Expenditures (Preloaded from 2008-09 Unaudited Actual data)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT											
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											7,744
1000-1999	Certificated Salaries	2,156,729.14	0.00	0.00	1,852,954.58	2,035,278.82	7,912,823.08	29,987,174.50			43,924,980.12
2000-2999	Classified Salaries	1,213,278.69	0.00	0.00	204,421.23	513,463.46	8,711,367.39	7,080,637.33			17,723,186.10
3000-3999	Employee Benefits	1,127,830.08	0.00	0.00	698,265.79	1,034,974.66	9,484,610.03	12,333,621.49			24,679,302.05
4000-4999	Books and Supplies	99,806.59	0.00	0.00	27,275.19	63,533.40	398,468.36	528,323.32			1,117,406.86
5000-5999	Services and Other Operating Expenditures	7,709,429.75	0.00	0.00	82,543.73	71,397.92	549,331.55	917,747.81			9,330,450.76
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	12,307,072.25	0.00	0.00	2,865,460.52	3,718,648.28	27,056,600.41	50,827,504.45	0.00	0.00	96,775,285.89
7310	Transfers of Indirect Costs	2,327,930.96	0.00	0.00	94,133.20	61,025.44	691.92	913,900.08			3,397,681.60
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
PCRA	Program Cost Report Allocations	10,618,131.33	0.00	0.00	94,133.20	61,025.44	691.92	913,900.08			10,618,131.33
	Total Indirect Costs and PCR Allocations	12,946,062.29	0.00	0.00	2,959,593.72	3,779,673.70	27,057,292.33	51,741,404.53	0.00	0.00	14,015,812.93
	TOTAL COSTS	25,253,134.54	0.00	0.00	2,959,593.72	3,779,673.70	27,057,292.33	51,741,404.53	0.00	0.00	110,791,098.82
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)											
1000-1999	Certificated Salaries	119,233.85	0.00	0.00	0.00	610,117.26	2,808.95	209,068.21			941,228.27
2000-2999	Classified Salaries	3,708.53	0.00	0.00	14,998.56	513,463.46	7,064,104.57	5,551,287.29			13,147,542.41
3000-3999	Employee Benefits	12,257.68	0.00	0.00	2,583.31	582,775.40	6,032,817.61	3,151,096.91			9,781,530.91
4000-4999	Books and Supplies	15,103.32	0.00	0.00	197.75	47,740.77	124,968.21	303,450.90			491,263.20
5000-5999	Services and Other Operating Expenditures	299,699.18	0.00	0.00	197.75	26,242.28	55,472.67	191,429.92			573,041.80
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	450,002.56	0.00	0.00	17,779.62	1,780,339.17	13,280,172.01	9,406,313.23	0.00	0.00	24,934,606.59
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	61,025.44	0.00	884,712.68			945,738.12
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	61,025.44	0.00	884,712.68	0.00	0.00	945,738.12
	TOTAL BEFORE OBJECT 8980	450,002.56	0.00	0.00	17,779.62	1,841,364.61	13,280,172.01	10,291,025.91	0.00	0.00	25,880,344.71
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										0.00
	TOTAL COSTS										25,880,344.71

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710) & 6000-9999	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Plus: ARRA 08-09 Expenditures (Prebaid from 2008-09 Unaudited Actual data)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 08, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)											
1000-1999	Certificated Salaries	2,037,495.29	0.00	0.00	1,852,954.58	1,425,161.56	7,910,014.13	29,758,106.29			42,993,731.85
2000-2999	Classified Salaries	1,209,568.16	0.00	0.00	189,422.87	0.00	1,647,262.82	1,529,370.04			4,575,623.69
3000-3999	Employee Benefits	1,115,572.40	0.00	0.00	695,682.48	452,199.26	3,451,792.42	9,182,524.58			14,897,771.14
4000-4999	Books and Supplies	84,703.27	0.00	0.00	27,275.19	15,792.63	273,500.15	224,872.42			626,143.66
5000-5999	Services and Other Operating Expenditures	7,409,730.57	0.00	0.00	82,345.98	451,155.64	493,858.88	726,317.89			8,757,408.96
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Total Direct Costs											
7310	Transfers of Indirect Costs	11,857,069.69	0.00	0.00	2,847,680.90	1,938,309.09	13,776,428.40	41,421,191.22		0.00	71,840,679.30
7350	Transfers of Indirect Costs - Interfund	2,327,930.96	0.00	0.00	94,133.20	0.00	691.92	29,187.40			2,451,943.48
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Total Indirect Costs and PCR Allocations											
10,618,131.33											
TOTAL BEFORE OBJECT 8980											
12,946,062.29											
24,803,131.98											
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	0.00	0.00	0.00	94,133.20	0.00	691.92	29,187.40		0.00	10,618,131.33
TOTAL COSTS											
84,910,754.11											
LOCAL EXPENDITURES (Funds 01, 08, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	384,130.69	0.00	179,391.80	14,743.54			578,266.03
2000-2999	Classified Salaries	69,277.23	0.00	0.00	46,455.15	0.00	0.00	0.00			115,732.38
3000-3999	Employee Benefits	39,517.47	0.00	0.00	140,147.93	0.00	56,570.24	4,967.07			241,202.71
4000-4999	Books and Supplies	0.00	0.00	0.00	202.81	0.00	3,645.94	0.00			3,848.75
5000-5999	Services and Other Operating Expenditures	543.25	0.00	0.00	29,488.33	0.00	3,877.98	105.43			34,014.99
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Total Direct Costs											
7310	Transfers of Indirect Costs	109,337.95	0.00	0.00	600,424.91	0.00	243,485.96	19,816.04		0.00	973,064.86
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	22,996.27	0.00	0.00	0.00			22,996.27
Total Indirect Costs											
109,337.95											
TOTAL BEFORE OBJECTS 8091, 8099, AND 8980											
8091, 8099											
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)											
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	0.00	0.00	0.00	22,996.27	0.00	0.00	0.00		0.00	22,996.27
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)	0.00	0.00	0.00	22,996.27	0.00	0.00	0.00		0.00	22,996.27
TOTAL COSTS											
996,061.13											
TOTAL											
12,724,735.93											
0.00											
19,285,220.79											
33,006,017.85											

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

2008-09 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2008-09 Report SEMA, 2008-09 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	92,999,074.90	13,480,759.00
2. Enter audit adjustments of 2008-09 special education expenditures from SACS2010ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2009-10 special education beginning fund balances from SACS2010ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		28,708,048.00

5. 2008-09 Expenditures, Adjusted for 2009-10 MOE Calculation (Sum lines 1 through 4)	92,999,074.90	42,188,807.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2008-09 Report SEMA, 2008-09 Expenditures by LEA (LE-CY) worksheet	7,785.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2008-09 Unduplicated Pupil Count, Adjusted for 2009-10 MOE Calculation (Line C1 plus Line C2)	7,785.00	

SELPA: Fresno Unified (BQ)

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

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

- Combined state and local expenditures
 Local expenditures only

TEST 1

	Column A	Column B	Column C
	Actual Expenditures FY 2009-10 (LE-CY Worksheet)	Actual Expenditures FY 2008-09 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES TEST			
1. Total special education expenditures	110,791,098.82		
2. Less: Expenditures paid from federal sources	25,880,344.71		
3. Expenditures paid from state and local sources	84,910,754.11	92,999,074.90	(8,088,320.79)
4. Special education unduplicated pupil count	7,744	7,785	
5. Per capita state and local expenditures (A3/A4)	10,964.72	11,945.93	(981.21)

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

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

B. LOCAL EXPENDITURES TEST

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

Click on the button that applies:

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

	FY 2009-10	FY 2008-09	Difference
a. Expenditures paid from local sources	33,006,017.85	42,188,807.00	(9,182,789.15)
b. Per capita local expenditures (B1a/A4)	4,262.14	5,419.24	(1,157.10)

SELPA: Fresno Unified (BQ)

		Base FY	
	FY 2009-10		Difference
<input type="checkbox"/>	2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the per capita local expenditures, for the most recent fiscal year when MOE actual vs. actual test based on local expenditures was met. Enter the fiscal year in the column heading. If you have not previously used this test to meet the level of effort requirement, the earliest base year that can be used is 2006-07.		
	a. Expenditures paid from local sources	_____	_____
	b. Per capita local expenditures (B2a/A4)	_____	_____

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

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

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

SELPA: Fresno Unified (BQ)

TEST 2

	<u>State and Local</u>	<u>Local Only</u>
Excess of prior year's expenditures over current year's expenditures: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only) (If no excess exists, zero)	8,088,320.79	9,182,789.15
<p>Less: Up to 50% of increase in IDEA Part B Section 611 funding in current year compared with prior year. (This option of using up to 50% of the increase in IDEA Part B Section 611 grant to reduce the MOE is available only if the LEA used/will use the freed up local funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount by which the LEA may reduce its MOE under this exception [P.L. 108-446].):</p>		
Current year funding (IDEA and IDEA ARRA Section 611 Local Assistance Grant Awards - Resources 3310, 3313, 3320, and 3324)	30,253,112.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	14,074,976.00	
Increase in funding (if difference is positive)	16,178,136.00	
50% of increase in funding	8,089,068.00	
Enter portion used to reduce MOE (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)	8,089,068.00	8,089,068.00
Excess of prior year's expenditures after the 50% allowance or portion thereof (If no excess existed, zero)	(747.21)	1,093,721.15

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

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

SELPA: Fresno Unified (BQ)

TEST 3

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

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

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

Calculation:

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

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,237,958.00	0.00	0.00	2,603,698.00	3,232,935.00	7,558,489.00	30,158,870.00		45,791,930.00
2000-2999	Classified Salaries	1,382,369.00	0.00	0.00	(305,689.00)	(5,722,703.00)	11,598,368.00	10,173,445.00		17,125,790.00
3000-3999	Employee Benefits	1,260,406.00	0.00	0.00	651,451.00	(3,156,131.00)	12,352,906.00	14,183,543.00		25,292,175.00
4000-4999	Books and Supplies	173,715.00	0.00	0.00	32,130.00	70,238.00	452,079.00	329,304.00		1,057,466.00
5000-5999	Services and Other Operating Expenditures	7,097,070.00	0.00	0.00	127,179.00	18,117.00	813,124.00	662,545.00		8,718,035.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,151,518.00	0.00	0.00	3,108,769.00	(5,557,544.00)	32,774,946.00	55,507,707.00	0.00	97,985,396.00
7310	Transfers of Indirect Costs	2,937,158.00	0.00	0.00	116,855.00	56,009.00	764.00	815,301.00		3,926,087.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,937,158.00	0.00	0.00	116,855.00	56,009.00	764.00	815,301.00	0.00	3,926,087.00
	TOTAL COSTS	15,088,676.00	0.00	0.00	3,225,624.00	(5,501,535.00)	32,775,710.00	56,323,008.00	0.00	101,911,483.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	2,132,968.00	0.00	0.00	2,603,698.00	1,545,336.00	7,557,269.00	29,869,095.00		43,708,356.00
2000-2999	Classified Salaries	1,382,369.00	0.00	0.00	183,569.00	0.00	4,761,367.00	1,026,203.00		7,353,508.00
3000-3999	Employee Benefits	1,249,088.00	0.00	0.00	764,145.00	493,178.00	6,257,905.00	9,169,003.00		17,933,319.00
4000-4999	Books and Supplies	173,715.00	0.00	0.00	32,130.00	9,396.00	224,866.00	329,304.00		769,411.00
5000-5999	Services and Other Operating Expenditures	7,096,293.00	0.00	0.00	130,799.00	41,441.00	465,806.00	597,672.00		8,332,011.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,034,423.00	0.00	0.00	3,714,341.00	2,089,351.00	19,267,213.00	40,991,277.00	0.00	78,096,605.00
7310	Transfers of Indirect Costs	2,937,158.00	0.00	0.00	116,855.00	0.00	764.00	33,130.00		3,087,907.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,937,158.00	0.00	0.00	116,855.00	0.00	764.00	33,130.00	0.00	3,087,907.00
	TOTAL BEFORE OBJECT 8980	14,971,581.00	0.00	0.00	3,831,196.00	2,089,351.00	19,267,977.00	41,024,407.00	0.00	81,184,512.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									81,184,512.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	381,266.00	0.00	93,082.00	0.00		474,348.00
2000-2999	Classified Salaries	65,680.00	0.00	0.00	58,750.00	0.00	0.00	8,181.00		132,611.00
3000-3999	Employee Benefits	42,065.00	0.00	0.00	140,825.00	0.00	28,962.00	499.00		212,351.00
4000-4999	Books and Supplies	0.00	0.00	0.00	4,290.00	0.00	4,326.00	0.00		8,616.00
5000-5999	Services and Other Operating Expenditures	486.00	0.00	0.00	37,257.00	0.00	2,338.00	61.00		40,142.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	108,231.00	0.00	0.00	622,388.00	0.00	128,708.00	8,741.00	0.00	868,068.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	26,390.00	0.00	0.00	0.00		26,390.00
	Total Indirect Costs	0.00	0.00	0.00	26,390.00	0.00	0.00	0.00		26,390.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	108,231.00	0.00	0.00	648,778.00	0.00	128,708.00	8,741.00	0.00	894,458.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals, resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
TOTAL COSTS										
										12,418,559.00
										0.00
										26,282,523.00
										39,595,540.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,156,729.14	0.00	0.00	1,852,964.58	2,035,278.82	7,912,823.08	29,987,174.50		43,924,960.12
2000-2999	Classified Salaries	1,213,276.69	0.00	0.00	204,421.23	513,463.46	8,711,367.39	7,080,637.33		17,723,166.10
3000-3999	Employee Benefits	1,127,830.08	0.00	0.00	698,265.79	1,034,974.66	9,484,610.03	12,333,621.49		24,679,302.05
4000-4999	Books and Supplies	99,806.59	0.00	0.00	27,275.19	63,533.40	398,468.36	528,323.32		1,117,406.86
5000-5999	Services and Other Operating Expenditures	7,709,429.75	0.00	0.00	82,543.73	71,397.92	549,331.55	917,747.81		9,330,450.76
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	2,327,930.96	0.00	0.00	94,133.20	61,025.44	691.92	913,900.08		3,397,681.60
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	10,618,131.33	0.00	0.00	0.00	0.00	0.00	0.00		10,618,131.33
TOTAL INDIRECT COSTS										
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	119,233.85	0.00	0.00	94,133.20	61,025.44	691.92	913,900.08		3,397,681.60
2000-2999	Classified Salaries	3,708.53	0.00	0.00	2,959,593.72	3,779,673.70	27,057,292.33	51,741,404.53		100,172,967.49
3000-3999	Employee Benefits	12,257.68	0.00	0.00	14,998.56	610,117.26	2,808.95	209,088.21		941,228.27
4000-4999	Books and Supplies	15,103.32	0.00	0.00	2,583.31	582,775.40	7,064,104.57	5,551,267.29		13,147,542.41
5000-5999	Services and Other Operating Expenditures	299,699.18	0.00	0.00	47,740.77	47,740.77	6,032,817.61	3,151,096.91		9,781,530.91
6000-6999	Capital Outlay	0.00	0.00	0.00	197.75	26,242.28	55,472.67	191,429.92		481,263.20
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		573,041.80
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	450,002.56	0.00	0.00	17,779.62	1,780,339.17	13,280,172.01	9,406,313.23		24,934,606.59
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	61,025.44	0.00	884,712.68		945,738.12
Total Indirect Costs										
TOTAL BEFORE OBJECT 8980										
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	450,002.56	0.00	0.00	17,779.62	1,841,364.61	13,280,172.01	10,291,025.91		25,880,344.71
TOTAL COSTS										
										7,744
										0.00
										25,880,344.71

UNIFIED ACTUALS
Special Education Maintenance of Effort
2010-11 Budget vs. 2009-10 Actual Comparison
2009-10 Expenditures by LEA (LE-6)

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	2,037,495.29	0.00	0.00	1,852,954.58	1,425,161.56	7,910,014.13	29,758,106.29		42,993,731.85
2000-2999	Classified Salaries	1,209,588.16	0.00	0.00	189,422.67	0.00	1,647,262.82	1,529,370.04		4,575,623.69
3000-3999	Employee Benefits	1,115,572.40	0.00	0.00	695,682.48	452,199.26	3,451,792.42	9,182,524.58		14,897,771.14
4000-4999	Books and Supplies	84,703.27	0.00	0.00	27,275.19	15,792.63	224,872.42	224,872.42		626,143.66
5000-5999	Services and Other Operating Expenditures	7,409,730.57	0.00	0.00	82,345.98	45,155.64	493,858.88	726,317.89		8,757,408.96
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,857,069.69	0.00	0.00	2,847,680.90	1,938,309.09	13,776,428.40	41,421,191.22	0.00	71,840,679.30
7310	Transfers of Indirect Costs	2,327,930.96	0.00	0.00	94,133.20	0.00	691.92	29,187.40		2,451,943.48
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	10,618,131.33	0.00	0.00	94,133.20	0.00	691.92	29,187.40		10,618,131.33
	Total Indirect Costs	2,327,930.96	0.00	0.00	94,133.20	0.00	691.92	29,187.40	0.00	2,451,943.48
	TOTAL BEFORE OBJECT 8980	14,185,000.65	0.00	0.00	2,941,814.10	1,938,309.09	13,777,120.32	41,450,378.62	0.00	74,292,622.78
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									74,292,622.78
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	384,130.69	0.00	179,391.80	14,743.54		578,266.03
2000-2999	Classified Salaries	69,277.23	0.00	0.00	46,455.15	0.00	0.00	0.00		115,732.38
3000-3999	Employee Benefits	39,517.47	0.00	0.00	140,147.93	0.00	56,570.24	4,967.07		241,202.71
4000-4999	Books and Supplies	0.00	0.00	0.00	202.81	0.00	3,645.94	0.00		3,848.75
5000-5999	Services and Other Operating Expenditures	543.25	0.00	0.00	29,488.33	0.00	3,877.98	105.43		34,014.99
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	109,337.95	0.00	0.00	600,424.91	0.00	243,485.96	19,816.04	0.00	973,064.86
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	22,996.27	0.00	0.00	0.00		22,996.27
	Total Indirect Costs	0.00	0.00	0.00	22,996.27	0.00	0.00	0.00		22,996.27
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	109,337.95	0.00	0.00	623,421.18	0.00	243,485.96	19,816.04	0.00	996,061.13
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									12,724,735.93
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									19,285,220.79
	TOTAL COSTS									33,006,017.85

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

SELPA: Fresno Unified (BQ)

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

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

- Combined state and local expenditures
- Local expenditures only

TEST 1

	Column A	Column B	Column C
	Budgeted Amounts FY 2010-11 (LB-B Worksheet)	Actual Expenditures FY 2009-10 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES TEST			
1. Total special education expenditures	101,911,483.00	100,172,967.49	
2. Less: Expenditures paid from federal sources	20,726,971.00	25,880,344.71	
3. Expenditures paid from state and local sources	81,184,512.00	74,292,622.78	6,891,889.22
4. Special education unduplicated pupil count	7,744	7,744	
5. Per capita state and local expenditures (A3/A4)	10,483.54	9,593.57	889.97

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

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

B. LOCAL EXPENDITURES TEST

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

Click on the button that applies:

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

	Budget FY 2010-11	Actual FY 2009-10	Difference

SELPA: Fresno Unified (BQ)

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

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

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

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

SELPA: Fresno Unified (BQ)
TEST 2

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

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

Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____
Increase in funding (if difference is positive)	<u>0.00</u>
50% of increase in funding	<u>0.00</u>

Enter portion used to reduce MOE (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)

Excess of prior year's expenditures after the 50% allowance or portion thereof (If no excess existed, zero)

0.00 0.00

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

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

SELPA: Fresno Unified (BQ)

TEST 3

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

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

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

Calculation:

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(3,507,686.90)	0.00	(1,586,978.09)				
Other Sources/Uses Detail					3,401,284.59	3,937,232.90		
Fund Reconciliation							129,853,021.04	148,606,751.17
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	11,403.53	0.00	16,521.71	0.00				
Other Sources/Uses Detail					501,257.84	0.00		
Fund Reconciliation							5,750,408.07	6,882,728.89
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	363,657.50	0.00	294,441.38	0.00				
Other Sources/Uses Detail					206.48	0.00		
Fund Reconciliation							388,542.39	1,189,833.34
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	401,768.69	0.00						
Other Sources/Uses Detail					3,356,557.88	0.00		
Fund Reconciliation							638,485.49	71,273.87
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
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					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00			0.00	29,547,831.17		
Other Sources/Uses Detail							0.00	14,737,030.09
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	417,391.84	0.00						
Other Sources/Uses Detail					2,488.97	44,855.59		
Fund Reconciliation							150.00	54,153.09
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	1,774,687.71	0.00						
Other Sources/Uses Detail					26,727,151.54	0.00		
Fund Reconciliation							15,280,400.70	3,238,097.81
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	534,498.65		
Other Sources/Uses Detail							13,719,059.36	586,582.08
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	10,611,214.36		
Other Sources/Uses Detail							3,247.50	5,040.05
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					10,611,214.36	0.00		
Other Sources/Uses Detail							8,350.00	(40.00)
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	374,598.25	0.00	1,276,015.00	0.00				
Other Sources/Uses Detail					75,491.01	0.00		
Fund Reconciliation							188,194.99	3,089,894.35
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								

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

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	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	164,179.38	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							12,830,761.93	199,276.73
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
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	3,507,686.90	(3,507,686.90)	1,586,978.09	(1,586,978.09)	44,675,632.67	44,675,632.67	178,660,621.47	178,660,621.47

Unaudited Actuals
2009-10
Annual Report of Pupil Transportation
Home-to-School and Severely Disabled/Orthopedically Impaired

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	92.0	147.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	9,200.0	1,725.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	1,725.0
C. ENTER total number of miles driven to/from school	021/022	1,525,387.0	3,001,996.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		5,692,852.54	204,583.18
B. Books & Supplies (Objects 4200, 4300, and 4400)		1,526,749.31	0.00
C. 1. Subagreements for Services (Object 5100)		624,431.65	6,960,138.76
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004	624,431.65	6,960,138.76
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		3,664.00	0.00
3. Insurance (Objects 5400 and 5450)		28,887.45	1,092.14
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		243,865.58	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(3,326,003.06)	103.95
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		293,664.70	144,798.02
7. Communications (Object 5900)		453.40	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)		339,467.16	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	2,797.32
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	5,428,032.73	7,313,513.37
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	5,428,032.73	7,313,513.37
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)		856,579.79	670,156.76
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)		0.00	0.00
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	4,571,452.94	6,643,356.61
K. Indirect Costs (Approved indirect cost rate of 3.83% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		170,976.33	13,534.25
L. Net Pupil Transportation Expense (Lines J and K)	100/101	4,742,429.27	6,656,890.86

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)			
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)		4,742,429.27	6,656,890.86
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1			
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	73,344.35
3. Less: ENTER payments to common carriers and parents, deducted on Line B		0.00	0.00
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		339,467.16	
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B		0.00	
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
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)		339,467.16	73,344.35
G. Bus Operating Expense (Line A minus Line F)		4,402,962.11	6,583,546.51
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	110/111	2.886	2.193
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	120/121	478.583	3,816.549
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	122/123	0.00	73,344.35
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases	080/081		
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)			
K. Approved Transportation Expense (Lines G, I, and J2)	085/086	339,467.16	0.00
L. Approved Non-SD/OI Home-to-School Transportation Expense	130/133	4,742,429.27	6,656,890.86
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: Kim Kelstrom

Title: Director Fiscal Services

Agency: Fresno Unified School District

Phone Number/Ext: 559-457-3552

E-mail Address: kim.kelstrom@fresnounified.org

FRESNO UNIFIED SCHOOL DISTRICT

2009/10 CHARTER SCHOOLS

UNAUDITED ACTUALS

FINANCIAL REPORTS

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT – ALTERNATIVE FORM
July 1, 2009 to June 30, 2010

CHARTER SCHOOL CERTIFICATION

Charter School Name: Fresno Academy for Civic and Entrepreneurial Leadership
CDS #: 10621660115196
Charter Approving Entity: Fresno Unified School District
County: Fresno County
Charter #: 0875

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

Patrick Jensen
Name

Fiscal Analyst
Title

559-457-3536
Telephone

Patrick.Jensen@fresnounified.org
E-mail address

For Charter School:

Janelle Utheim
Name

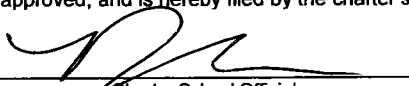
Business Manager
Title

559-855-3662
Telephone

jutheim@sierra.k12.ca.us
E-mail address

To the entity that approved the charter school:

(X) 2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 
Charter School Official
(Original signature required)

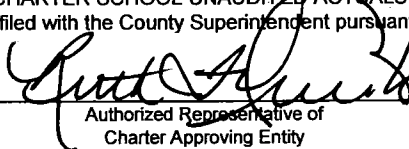
Date: 8/24/2010

Printed Name: David Childers

Title: Principal

To the County Superintendent of Schools:

(X) 2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 09/02/10

Printed Name: Ruth F. Quinto

Title: Deputy Superintendent/CF0

To the Superintendent of Public Instruction:

(X) 2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

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

Date: _____

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: Fresno Academy for Civic and Entrepreneurial Leadership
 CDS #: 10621660115196
 Charter Approving Entity: Fresno Unified School District
 County: Fresno County
 Charter #: 0875

This charter school uses the following basis of accounting:
 (Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	240,382.51		240,382.51
State Aid - Prior Years	8019			0.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools):				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	29,656.49		29,656.49
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		270,039.00	0.00	270,039.00
2. Federal Revenues (see NOTE on last page)				
No Child Left Behind (incl. ARRA)	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues (incl. ARRA)	8110, 8260-8299		526,673.00	526,673.00
Total, Federal Revenues		0.00	526,673.00	526,673.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	68,394.00	14,258.65	82,652.65
Total, Other State Revenues		68,394.00	14,258.65	82,652.65
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	2,297.04		2,297.04
Total, Local Revenues		2,297.04	0.00	2,297.04
5. TOTAL REVENUES		340,730.04	540,931.65	881,661.69
B. EXPENDITURES (see NOTE on last page)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	9,782.85	118,129.89	127,912.74
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	25.00	114,281.57	114,306.57
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		9,807.85	232,411.46	242,219.31
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	4,275.00		4,275.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	26,380.49	16,785.00	43,165.49
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		30,655.49	16,785.00	47,440.49

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: Fresno Academy for Civic and Entrepreneurial Leadership

CDS #: 10621660115196

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	15,099.24	3,685.15	18,784.39
PERS	3201-3202	1,968.96		1,968.96
OASDI / Medicare / Alternative	3301-3302	3,972.66	557.03	4,529.69
Health and Welfare Benefits	3401-3402	31,870.75	10,932.00	42,802.75
Unemployment Insurance	3501-3502	602.05	116.31	718.36
Workers' Compensation Insurance	3601-3602	2,786.30	501.69	3,287.99
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		56,299.96	15,792.18	72,092.14
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	576.39	1,324.20	1,900.59
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	4,218.98	5,162.15	9,381.13
Noncapitalized Equipment	4400		6,639.26	6,639.26
Food	4700	3,077.45	5,959.84	9,037.29
Total, Books and Supplies		7,872.82	19,085.45	26,958.27
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	12,111.94	18,467.77	30,579.71
Dues and Memberships	5300	850.00		850.00
Insurance	5400	1,923.80		1,923.80
Operations and Housekeeping Services	5500			0.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	85,728.61	19,081.00	104,809.61
Professional/Consulting Services and Operating Expend.	5800		175,992.10	175,992.10
Communications	5900	2,023.18	1,535.77	3,558.95
Total, Services and Other Operating Expenditures		102,637.53	215,076.64	317,714.17
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200		2,100.00	2,100.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400		39,680.92	39,680.92
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	41,780.92	41,780.92
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	8,459.53		8,459.53
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total, Other Outgo		8,459.53	0.00	8,459.53
8. TOTAL EXPENDITURES		215,733.18	540,931.65	756,664.83
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		124,996.86	0.00	124,996.86

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: Fresno Academy for Civic and Entrepreneurial Leadership

CDS #: 10621660115196

Description	Object Code	Unrestricted	Restricted	Total
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)				
		124,996.86	0.00	124,996.86
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791			0.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00
c. Adjusted Beginning Balance		0.00	0.00	0.00
2. Ending Fund Balance, June 30 (E+F1c)		124,996.86	0.00	124,996.86
Components of Ending Fund Balance (Optional):				
Reserve for Revolving Cash (equals Object 9130)	9711	0.00	0.00	0.00
Reserve for Stores (equals Object 9320)	9712	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals Object 9330)	9713	0.00	0.00	0.00
Reserve for All Others	9719			0.00
General Reserve	9730			0.00
Legally Restricted Balance	9740			0.00
Designated for Economic Uncertainties	9770			0.00
Other Designations	9775, 9780			0.00
Undesignated / Unappropriated Amount	9790	124,996.86	0.00	124,996.86
G. ASSETS				
1. Cash				
In County Treasury	9110	49,652.96		49,652.96
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120			0.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135	0.22		0.22
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	101,029.69		101,029.69
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Capital Assets (for accrual basis only)	9400-9499			0.00
9. TOTAL ASSETS		150,682.87	0.00	150,682.87
H. LIABILITIES				
1. Accounts Payable	9500	25,686.01		25,686.01
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		25,686.01	0.00	25,686.01
I. FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		124,996.86	0.00	124,996.86

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2009 to June 30, 2010**

Charter School Name: Fresno Academy for Civic and Entrepreneurial Leadership
CDS #: 10621660115196

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2,
THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:**

1. Federal Revenues Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. NONE			0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL	0.00	0.00	0.00

2. Community Services Expenditures

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Personnel Salaries	\$ 0.00
b. Noncertificated Personnel Salaries	
c. Employee Benefits	
d. Books and Supplies	
e. Services and Other Operating Expenditures	
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2009 to June 30, 2010

CHARTER SCHOOL CERTIFICATION

Charter School Name: Morris E. Dailey Charter School
CDS #: 10621660121533
Charter Approving Entity: Fresno Unified School District
County: Fresno County
Charter #: 1172

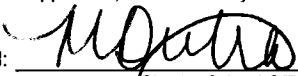
NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:	For Charter School:
Patrick Jensen Name	Melissa Dutra Name
Financial Analyst Title	Principal Title
559-457-3536 Telephone	559-248-2000 Telephone
patrick.jensen@fresnounified.org E-mail address	melissa.dutra@fics.us E-mail address

To the entity that approved the charter school:

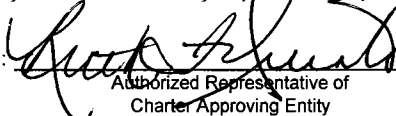
2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:  Date: 9-3-10
Charter School Official
(Original signature required)

Printed Name: Melissa Dutra Title: Principal

To the County Superintendent of Schools:

2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:  Date: 09/03/10
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Ruth F. Quinto Title: Deputy Superintendent/CF0

To the Superintendent of Public Instruction:

2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: Morris E. Dailey Charter School

CDS #: 10621660121533

Charter Approving Entity: Fresno Unified School District

County: Fresno County

Charter #: 1172

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015			0.00
State Aid - Prior Years	8019			0.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools):				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096			0.00
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		0.00	0.00	0.00
2. Federal Revenues (see NOTE on last page)				
No Child Left Behind (incl. ARRA)	8290		53,511.00	53,511.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues (incl. ARRA)	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	53,511.00	53,511.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO			0.00
Total, Other State Revenues		0.00	0.00	0.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO			0.00
Total, Local Revenues		0.00	0.00	0.00
5. TOTAL REVENUES				
		0.00	53,511.00	53,511.00
B. EXPENDITURES (see NOTE on last page)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100			0.00
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	4,590.00	16,309.13	20,899.13
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		4,590.00	16,309.13	20,899.13
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	1,991.04	3,831.84	5,822.88
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		1,991.04	3,831.84	5,822.88

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: Morris E. Dailey Charter School

CDS #: 10621660121533

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102		724.94	724.94
PERS	3201-3202		438.15	438.15
OASDI / Medicare / Alternative	3301-3302	95.41	528.89	624.30
Health and Welfare Benefits	3401-3402		3,582.84	3,582.84
Unemployment Insurance	3501-3502	19.74	58.52	78.26
Workers' Compensation Insurance	3601-3602	51.33	154.28	205.61
OPEB, Allocated	3701-3702		1,194.30	1,194.30
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902		30.21	30.21
Total, Employee Benefits		166.48	6,712.13	6,878.61
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	11,005.30	2,212.38	13,217.68
Noncapitalized Equipment	4400	2,174.05	2,106.72	4,280.77
Food	4700			0.00
Total, Books and Supplies		13,179.35	4,319.10	17,498.45
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200		15,624.60	15,624.60
Dues and Memberships	5300			0.00
Insurance	5400	51.33	154.28	205.61
Operations and Housekeeping Services	5500		4,066.80	4,066.80
Rentals, Leases, Repairs, and Noncap. Improvements	5600			0.00
Professional/Consulting Services and Operating Expend.	5800	367.76	1,598.00	1,965.76
Communications	5900		895.12	895.12
Total, Services and Other Operating Expenditures		419.09	22,338.80	22,757.89
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		20,345.96	53,511.00	73,856.96
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(20,345.96)	0.00	(20,345.96)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: Morris E. Dailey Charter School

CDS #: 10621660121533

Description	Object Code	Unrestricted	Restricted	Total
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	20,345.96		20,345.96
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		20,345.96	0.00	20,345.96
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)				
		0.00	0.00	0.00
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791			0.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00
c. Adjusted Beginning Balance		0.00	0.00	0.00
2. Ending Fund Balance, June 30 (E+F1c)		0.00	0.00	0.00
Components of Ending Fund Balance (Optional):				
Reserve for Revolving Cash (equals Object 9130)	9711	0.00	0.00	0.00
Reserve for Stores (equals Object 9320)	9712	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals Object 9330)	9713	0.00	0.00	0.00
Reserve for All Others	9719			0.00
General Reserve	9730			0.00
Legally Restricted Balance	9740			0.00
Designated for Economic Uncertainties	9770			0.00
Other Designations	9775, 9780			0.00
Undesignated / Unappropriated Amount	9790	0.00	0.00	0.00
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120			0.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	21,728.92	53,511.00	75,239.92
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. <i>Capital Assets (for accrual basis only)</i>	9400-9499			0.00
9. TOTAL ASSETS		21,728.92	53,511.00	75,239.92
H. LIABILITIES				
1. Accounts Payable	9500	21,728.92	53,511.00	75,239.92
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. <i>Long-Term Liabilities (for accrual basis only)</i>	9660-9669			0.00
6. TOTAL LIABILITIES		21,728.92	53,511.00	75,239.92
I. FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		0.00	0.00	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2009 to June 30, 2010**

Charter School Name: Morris E. Dailey Charter School
CDS #: 10621660121533

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:

1. Federal Revenues Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. _____			0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL	0.00	0.00	0.00

2. Community Services Expenditures

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Personnel Salaries	\$ _____
b. Noncertificated Personnel Salaries	_____
c. Employee Benefits	_____
d. Books and Supplies	_____
e. Services and Other Operating Expenditures	_____
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2009 to June 30, 2010

CHARTER SCHOOL CERTIFICATION

Charter School Name: New Millennium Institute of Education
CDS #: Unaudited actuals 2009 2010 2
Charter Approving Entity: Fresno Unified School District
County: Fresno
Charter #: 163

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

Partirck Jensen

Name

Financial Analyst

Title

559-457-3536

Telephone

patrick.jensen@fresnounified.org

E-mail address

For Charter School:

Nadar Ali

Name

Administrator

Title

(559) 497-9331

Telephone

E-mail address

To the entity that approved the charter school:

- () 2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: 

Charter School Official
(Original signature required)

Date: 8/13/10

Printed Name: Nadar Ali

Title: Superintendent/Principal

To the County Superintendent of Schools:

- () 2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

Signed: 

Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 09/02/10

Printed Name: Ruth F. Quinto

Title: Deputy Superintendent/CF0

To the Superintendent of Public Instruction:

- () 2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____

County Superintendent/Designee
(Original signature required)

Date: _____

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: New Millennium Institute of Education

CDS #: Unaudited actuals 2009 2010_2

Charter Approving Entity: Fresno Unified School District

County: Fresno

Charter #: 163

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,644,967.00		1,644,967.00
State Aid - Prior Years	8019			0.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools):				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	152,754.13		152,754.13
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,797,721.13	0.00	1,797,721.13
2. Federal Revenues (see NOTE on last page)				
No Child Left Behind (incl. ARRA)	8290		56,564.00	56,564.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		7,251.66	7,251.66
Other Federal Revenues (incl. ARRA)	8110, 8260-8299	6,633.00		6,633.00
Total, Federal Revenues		6,633.00	63,815.66	70,448.66
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	153,571.98		153,571.98
Total, Other State Revenues		153,571.98	0.00	153,571.98
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	54,103.35		54,103.35
Total, Local Revenues		54,103.35	0.00	54,103.35
5. TOTAL REVENUES				
		2,012,029.46	63,815.66	2,075,845.12
B. EXPENDITURES (see NOTE on last page)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	493,918.73	25,829.07	519,747.80
Certificated Pupil Support Salaries	1200	77,494.27		77,494.27
Certificated Supervisors' and Administrators' Salaries	1300	7,254.68		7,254.68
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		578,667.68	25,829.07	604,496.75
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	92,494.54		92,494.54
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	123,755.89		123,755.89
Clerical and Office Salaries	2400	151,415.41		151,415.41
Other Noncertificated Salaries	2900	40,413.64		40,413.64
Total, Noncertificated Salaries		408,079.48	0.00	408,079.48

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: New Millennium Institute of Education

CDS #: Unaudited actuals 2009 2010_2

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	13,911.06		13,911.06
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	50,009.32	410.33	50,419.65
Health and Welfare Benefits	3401-3402	129,924.32		129,924.32
Unemployment Insurance	3501-3502	15,108.04		15,108.04
Workers' Compensation Insurance	3601-3602	16,351.68		16,351.68
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902	9,273.77		9,273.77
Total, Employee Benefits		234,578.19	410.33	234,988.52
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100		4,500.00	4,500.00
Books and Other Reference Materials	4200	44,394.95		44,394.95
Materials and Supplies	4300	46,979.15		46,979.15
Noncapitalized Equipment	4400			0.00
Food	4700		28,702.18	28,702.18
Total, Books and Supplies		91,374.10	33,202.18	124,576.28
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	260,563.00		260,563.00
Travel and Conferences	5200	2,851.45		2,851.45
Dues and Memberships	5300	4,211.00		4,211.00
Insurance	5400	9,131.54		9,131.54
Operations and Housekeeping Services	5500	103,896.56	154.00	104,050.56
Rentals, Leases, Repairs, and Noncap. Improvements	5600	114,188.02		114,188.02
Professional/Consulting Services and Operating Expend.	5800	32,257.15		32,257.15
Communications	5900	43,741.18		43,741.18
Total, Services and Other Operating Expenditures		570,839.90	154.00	570,993.90
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	15,205.38		15,205.38
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	43,573.17		43,573.17
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	69,711.56		69,711.56
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total, Other Outgo		128,490.11	0.00	128,490.11
8. TOTAL EXPENDITURES				
		2,012,029.46	59,595.58	2,071,625.04
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)				
		0.00	4,220.08	4,220.08

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2009 to June 30, 2010**

Charter School Name: New Millennium Institute of Education

CDS #: Unaudited actuals 2009 2010_2

Description	Object Code	Unrestricted	Restricted	Total
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		0.00	4,220.08	4,220.08
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	105,274.00	88,030.00	193,304.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(99,057.37)		(99,057.37)
c. Adjusted Beginning Balance		6,216.63	88,030.00	94,246.63
2. Ending Fund Balance, June 30 (E+F1c)		6,216.63	92,250.08	98,466.71
Components of Ending Fund Balance (Optional):				
Reserve for Revolving Cash (equals Object 9130)	9711	0.00	0.00	0.00
Reserve for Stores (equals Object 9320)	9712	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals Object 9330)	9713	4,500.00	0.00	4,500.00
Reserve for All Others	9719			0.00
General Reserve	9730			0.00
Legally Restricted Balance	9740			0.00
Designated for Economic Uncertainties	9770			0.00
Other Designations	9775, 9780			0.00
Undesignated / Unappropriated Amount	9790	1,716.63	92,250.08	93,966.71
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	153,605.94	88,030.13	241,636.07
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	745,215.92	15,689.75	760,905.67
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	4,500.00		4,500.00
7. Other Current Assets	9340	9,230.00		9,230.00
8. Capital Assets (for accrual basis only)	9400-9499	21,285.70		21,285.70
9. TOTAL ASSETS		933,837.56	103,719.88	1,037,557.44
H. LIABILITIES				
1. Accounts Payable	9500	56,673.93	11,469.80	68,143.73
2. Due to Grantor Governments	9590	870,947.00		870,947.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		927,620.93	11,469.80	939,090.73
I. FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		6,216.63	92,250.08	98,466.71

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: New Millennium Institute of Education

CDS #: Unaudited actuals 2009 2010_2

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2,
THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:**

1. Federal Revenues Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. NONE	\$ 0.00	0.00	0.00
b.	0.00	0.00	0.00
c.	0.00	0.00	0.00
d.	0.00	0.00	0.00
e.	0.00	0.00	0.00
f.	0.00	0.00	0.00
g.	0.00	0.00	0.00
h.	0.00	0.00	0.00
i.	0.00	0.00	0.00
j.	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00

2. Community Services Expenditures

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Personnel Salaries	\$ 0.00
b. Noncertificated Personnel Salaries	0.00
c. Employee Benefits	0.00
d. Books and Supplies	0.00
e. Services and Other Operating Expenditures	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT – ALTERNATIVE FORM
July 1, 2009 to June 30, 2010

CHARTER SCHOOL CERTIFICATION

Charter School Name: School Of Unlimited Learning
CDS #: 10621661030642 Soul
Charter Approving Entity: Fresno Unified
County: Fresno
Charter #: 149

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

For Charter School:

Patrick Jensen
Name

Kiran Hayer
Name

Financial Analyst, Fiscal Services
Title

Program Accountant
Title

(559) 457-3536
Telephone

(559) 263-1038
Telephone

Patrick.Jensen@fresnounified.org
E-mail address

kiran.hayer@fresnoeoc.org
E-mail address

To the entity that approved the charter school:

(X) 2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 
Charter School Official
(Original signature required)

Date: 8-17-10

Printed
Name: Mark A. Wilson, Ed.D.

Title: Chief Academic Officer

To the County Superintendent of Schools:

(X) 2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 09/02/10

Printed
Name: Ruth F. Quinto

Title: Deputy Superintendent/CF0

To the Superintendent of Public Instruction:

(X) 2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

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

Date: _____

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: School Of Unlimited Learning

CDS #: 10621661030642 Soul

Charter Approving Entity: Fresno Unified

County: Fresno

Charter #: 149

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,098,091.00		1,098,091.00
State Aid - Prior Years	8019			0.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools):				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	127,811.00		127,811.00
Other Revenue Limit Transfers	8091, 8097	24,023.00	3,494.00	27,517.00
Total, Revenue Limit Sources		1,249,925.00	3,494.00	1,253,419.00
2. Federal Revenues (see NOTE on last page)				
No Child Left Behind (incl. ARRA)	8290		128,668.17	128,668.17
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues (incl. ARRA)	8110, 8260-8299	170,930.00		170,930.00
Total, Federal Revenues		170,930.00	128,668.17	299,598.17
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	933,483.60	45,998.91	979,482.51
Total, Other State Revenues		933,483.60	45,998.91	979,482.51
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	6,085.57		6,085.57
Total, Local Revenues		6,085.57	0.00	6,085.57
5. TOTAL REVENUES		2,360,424.17	178,161.08	2,538,585.25
B. EXPENDITURES (see NOTE on last page)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	915,589.67		915,589.67
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	310,090.66		310,090.66
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,225,680.33	0.00	1,225,680.33
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	201,482.00	67,262.61	268,744.61
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	124,607.32		124,607.32
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		326,089.32	67,262.61	393,351.93

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: School Of Unlimited Learning

CDS #: 10621661030642 Soul

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102			0.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	116,974.19	4,729.70	121,703.89
Health and Welfare Benefits	3401-3402	251,050.22	17,088.34	268,138.56
Unemployment Insurance	3501-3502	13,048.98	785.46	13,834.44
Workers' Compensation Insurance	3601-3602	24,860.05	348.77	25,208.82
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		405,933.44	22,952.27	428,885.71
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200	6,709.04	3,919.91	10,628.95
Materials and Supplies	4300	6,355.51	130.43	6,485.94
Noncapitalized Equipment	4400			0.00
Food	4700	4,061.67	49,523.87	53,585.54
Total, Books and Supplies		17,126.22	53,574.21	70,700.43
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	9,122.32	9,440.54	18,562.86
Dues and Memberships	5300	2,001.00		2,001.00
Insurance	5400	10,494.08		10,494.08
Operations and Housekeeping Services	5500			0.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	202,283.53		202,283.53
Professional/Consulting Services and Operating Expend.	5800	241,063.93	24,931.45	265,995.38
Communications	5900			0.00
Total, Services and Other Operating Expenditures		464,964.86	34,371.99	499,336.85
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		2,439,794.17	178,161.08	2,617,955.25
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(79,370.00)	0.00	(79,370.00)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: School Of Unlimited Learning

CDS #: 10621661030642 Soul

Description	Object Code	Unrestricted	Restricted	Total
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)				
		(79,370.00)	0.00	(79,370.00)
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	79,370.00		79,370.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00
c. Adjusted Beginning Balance		79,370.00	0.00	79,370.00
2. Ending Fund Balance, June 30 (E+F1c)		0.00	0.00	0.00
Components of Ending Fund Balance (Optional):				
Reserve for Revolving Cash (equals Object 9130)	9711	300.00	0.00	300.00
Reserve for Stores (equals Object 9320)	9712	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals Object 9330)	9713	0.00	0.00	0.00
Reserve for All Others	9719			0.00
General Reserve	9730			0.00
Legally Restricted Balance	9740			0.00
Designated for Economic Uncertainties	9770			0.00
Other Designations	9775, 9780			0.00
Undesignated / Unappropriated Amount	9790	(300.00)	0.00	(300.00)
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120			0.00
In Revolving Fund	9130	300.00		300.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	970,897.82		970,897.82
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340	1,000.00		1,000.00
8. <i>Capital Assets (for accrual basis only)</i>	9400-9499	118,585.38		118,585.38
9. TOTAL ASSETS		1,090,783.20	0.00	1,090,783.20
H. LIABILITIES				
1. Accounts Payable	9500	1,090,783.20		1,090,783.20
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. <i>Long-Term Liabilities (for accrual basis only)</i>	9660-9669			0.00
6. TOTAL LIABILITIES		1,090,783.20	0.00	1,090,783.20
I. FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		0.00	0.00	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: School Of Unlimited Learning

CDS #: 10621661030642 Soul

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:

1. Federal Revenues Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL	0.00	0.00	0.00

2. Community Services Expenditures

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Personnel Salaries	\$ 0.00
b. Noncertificated Personnel Salaries	0.00
c. Employee Benefits	0.00
d. Books and Supplies	0.00
e. Services and Other Operating Expenditures	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

	Object	July	August	September	October	November	December
ACTUALS THRU MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	0.00	45,276.69	0.00	0.00	0.00	0.00
B. RECEIPTS							
Revenue Limit							
Property Tax	8020-8079			19,123.48	8,182.86	8,182.86	8,182.86
State Aid	8010-8019	34,963.00		120,250.00	164,583.00	60,248.00	174,566.00
Other	8080-8099						
Federal Revenues	8100-8299	181,008.90			43,045.00		
Other State Revenues	8300-8599	1,885.96	2,895.43	5,388.54	7,918.08	52,408.70	210,242.39
Other Local Revenues	8600-8799		271.50	465.20	957.57	266.59	179.50
Interfund Transfers In	8910-8929						
All Other Financing Sources	8931-8979						
Other Receipts/Non-Revenue			169,523.29	87,805.63	1,480.27	88,120.90	(199,829.04)
TOTAL RECEIPTS		217,857.86	172,690.22	233,032.85	226,166.78	209,227.05	193,341.71
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	60,256.96	86,761.89	115,357.22	111,406.40	105,208.95	94,878.28
Classified Salaries	2000-2999	31,041.47	35,437.96	38,452.41	35,180.97	33,223.88	26,760.54
Employee Benefits	3000-3999	27,845.29	31,654.88	36,955.91	35,276.21	34,196.99	35,871.30
Supplies and Services	4000-5999	53,437.45	64,112.18	42,267.31	44,303.20	36,597.23	35,831.59
Capital Outlays	6000-6599						
Other Outgo	7000-7499						
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/non Expenditures							
TOTAL DISBURSEMENTS		172,581.17	217,966.91	233,032.85	226,166.78	209,227.05	193,341.71
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable							
Accounts Payable							
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		45,276.69	(45,276.69)	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		45,276.69	0.00	0.00	0.00	0.00	0.00
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	Total
ACTUALS THRU MONTH OF (Enter Month Name):									
A. BEGINNING CASH	9110	0.00	0.00	0.00	0.00	0.00	0.00		
B. RECEIPTS									
Revenue Limit									
Property Tax	8020-8079	4,309.21	10,168.60	3,332.64	3,332.64	6,631.82	56,364.03		127,811.00
State Aid	8010-8019	180,253.00	1,155.00	71,516.00	47,642.00	36,334.00	607,513.00		1,499,023.00
Other	8080-8099	1,456.88			6,226.23		19,833.89		27,517.00
Federal Revenues	8100-8299	33,859.89					41,684.38		299,598.17
Other State Revenues	8300-8599	38,215.34	30,414.39	32,927.48	28,970.97	31,672.12	135,611.11		578,550.51
Other Local Revenues	8600-8799	545.65	4.50	494.00	797.68	664.86	1,438.52		6,085.57
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8931-8979								0.00
Other Receipts/Non-Revenue		(20,666.25)	165,545.84	121,625.34	129,948.10	147,899.46	(612,083.54)		79,370.00
TOTAL RECEIPTS		237,973.72	207,288.33	229,895.46	216,917.62	223,202.26	250,361.39	0.00	2,617,955.25
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	119,147.09	101,424.37	114,726.17	106,049.32	113,043.13	97,420.55		1,225,680.33
Classified Salaries	2000-2999	29,786.77	32,028.75	36,229.32	33,489.26	33,599.22	28,121.38		393,351.93
Employee Benefits	3000-3999	46,649.09	36,321.95	37,682.60	37,103.03	36,496.62	32,831.84		428,885.71
Supplies and Services	4000-5999	42,390.77	37,513.26	41,257.37	40,276.01	40,063.29	91,987.62		570,037.28
Capital Outlays	6000-6599								0.00
Other Outgo	7000-7499								0.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/non Expenditures									0.00
TOTAL DISBURSEMENTS		237,973.72	207,288.33	229,895.46	216,917.62	223,202.26	250,361.39	0.00	2,617,955.25
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable									0.00
Accounts Payable									0.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		0.00	0.00	0.00	0.00	0.00	0.00		
G. ENDING CASH, PLUS ACCRUALS									0.00

**2009-2010
CHARTER SCHOOLS
Multi-Year Projections Report**

CHARTER NAME:

School of Unlimited Learning

CHARTERING AUTHORITY: (if applicable)

Fresno Unified School District

UNRESTRICTED (Resources 0000-1999)

		2009/2010	2010/2011	2011/2012	2012/2013
REVENUES AND OTHER FINANCING SOURCES					
Revenue Limit Sources	8010-8099	1,249,925	1,265,162	1,309,443	1,355,273
Federal Revenues	8100-8299	170,930	0	0	0
Other State Revenues	8300-8599	933,484	444,772	460,339	476,451
Other Local Revenues	8600-8799	6,086	316,189	322,213	333,490
Other Financing Sources	8910-8999		0	0	0
Total, Revenues		2,360,424	2,026,123	2,091,994	2,165,214
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	1,225,680	1,008,617	1,038,876	1,075,236
Classified Salaries	2000-2999	326,089	269,505	278,938	288,700
Employees Benefits	3000-3999	405,933	350,418	362,683	375,377
Books and Supplies	4000-4999	17,126	16,760	17,347	17,954
Services, Other Operating Expenses	5000-5999	464,965	380,823	394,152	407,947
Capital Outlay	6000-6999	0	0	0	0
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299,7400-7499	0	0	0	0
Direct Support/Indirect Costs	7300-7399	0	0	0	0
Other Financing Uses	7610-7699	0	0	0	0
Total, Expenditures		2,439,794	2,026,123	2,091,994	2,165,214
Net Increases/(Decreases) in Fund Balance		-79,370	0	0	0
FUND BALANCE					
Net Beginning Fund Balance	9791	79,370	0	0	0
TOTAL, Ending Fund Balance	9790	0	0	0	0

DISTRICT BUDGET ASSUMPTIONS:

Revenue Assumptions:

Expense Assumptions:

**2009-2010
CHARTER SCHOOLS
Multi-Year Projections Report**

RESTRICTED (Resources 2000-9999)		2009/2010	2010/2011	2011/2012	2012/2013
REVENUES AND OTHER FINANCING SOURCES					
Revenue Limit Sources	8010-8099	3,494	3,120	3,229	3,342
Federal Revenues	8100-8299	128,668	98,433	101,878	105,444
Other State Revenues	8300-8599	45,999	44,000	45,540	47,134
Other Local Revenues	8600-8799	0	0	0	0
Other Financing Sources	8910-8999	0	0	0	0
Total, Revenues		178,161	145,553	150,647	155,920
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	0	0	0	0
Classified Salaries	2000-2999	67,263	59,191	61,263	63,407
Employees Benefits	3000-3999	22,952	18,523	19,171	19,842
Books and Supplies	4000-4999	53,574	51,290	53,085	54,943
Services, Other Operating Expenses	5000-5999	34,372	16,549	17,128	17,728
Capital Outlay	6000-6999	0	0	0	0
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299,7400-7499	0	0	0	0
Direct Support/Indirect Costs	7300-7399	0	0	0	0
Other Financing Uses	7610-7699	0	0	0	0
Total, Expenditures		178,161	145,553	150,647	155,920
Net Increases/(Decreases) in Fund Balance		-	0	0	0
FUND BALANCE					
Net Beginning Fund Balance	9791			0	0
TOTAL, Ending Fund Balance	9790	-	0	0	0

DISTRICT BUDGET ASSUMPTIONS:

Revenue Assumptions:

Expense Assumptions:

**2009-2010
CHARTER SCHOOLS
Multi-Year Projections Report**

UNRESTRICTED/RESTRICTED		2009/2010	2010/2011	2011/2012	2012/2013
REVENUES AND OTHER FINANCING SOURCES					
Revenue Limit Sources	8010-8099	1,253,419	1,268,282	1,312,672	1,358,615
Federal Revenues	8100-8299	299,598	98,433	101,878	105,444
Other State Revenues	8300-8599	979,483	488,772	505,879	523,585
Other Local Revenues	8600-8799	6,086	316,189	322,213	333,490
Other Financing Sources	8910-8999	0	0	0	0
Total, Revenues		2,538,585	2,171,676	2,242,642	2,321,134
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	1,225,680	1,008,617	1,038,876	1,075,236
Classified Salaries	2000-2999	393,352	328,696	340,200	352,107
Employees Benefits	3000-3999	428,885	368,941	381,854	395,219
Books and Supplies	4000-4999	70,701	68,050	70,432	72,897
Services, Other Operating Expenses	5000-5999	499,337	397,372	411,280	425,675
Capital Outlay	6000-6999	0	0	0	0
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299,7400-7499	0	0	0	0
Direct Support/Indirect Costs	7300-7399	0	0	0	0
Other Financing Uses	7610-7699	0	0	0	0
Total, Expenditures		2,617,955	2,171,676	2,242,642	2,321,134
Net Increases/(Decreases) in Fund Balance		-79,370	0	0	0
FUND BALANCE					
Net Beginning Fund Balance	9,791	79,370	0	0	0
TOTAL, Ending Fund Balance	9790	0	0	0	0
COMPONENTS OF ENDING FUND BALANCE:					
Reserve for Revolving Cash	9711	0.00	0.00	0.00	0.00
Stores	9712	0.00	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00
Designated for Economic Uncertainties	9770	0.00	0.00	0.00	0.00
Other Designations	9780	0.00	0.00	0.00	0.00
Undesignated Amount	9791	0	0	0	0
Components of Ending Fund Balance		0	0	0	0

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT – ALTERNATIVE FORM
July 1, 2009 to June 30, 2010

CHARTER SCHOOL CERTIFICATION

Charter School Name: Sierra Charter School
CDS #: 10621660114355
Charter Approving Entity: Fresno Unified School District
County: Fresno County
Charter #: 898

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:	For Charter School:
<u>Patrick Jensen</u> Name	<u>Lisa Marasco</u> Name
<u>Financial Analyst</u> Title	<u>Principal/CEO</u> Title
<u>559-457-3536</u> Telephone	<u>559-476-3401</u> Telephone
<u>patrick.jensen@fresnounified.org</u> E-mail address	<u>lmarasco@sierracharter.org</u> E-mail address

To the entity that approved the charter school:

2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Lisa Marasco Date: 8/20/10
Charter School Official
(Original signature required)

Printed Name: LISA MARASCO Title: Principal/CEO

To the County Superintendent of Schools:

2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Ruth F. Quinto Date: 09/02/10
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Ruth F. Quinto Title: Deputy Superintendent/CFO

To the Superintendent of Public Instruction:

2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

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

Sierra Charter School

2009-2010

Unaudited Actuals

**Revised Budget
2010-2011**

Multi-year Projections

2011-2012 & 2012-2013

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2009-2010 UNAUDITED ACTUALS

Revenue Changes - Final Adopted Budget May 24, 2010 (Third Interim) & Actuals for 2009-2010

	Budget 05/24/10	Actual	Difference
Estimated/Actual P-2 ADA	688.70	688.70	-

	Budget 05/24/10	Actual	Difference
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State Aid	Grade Levels	Amt Per ADA	Amt Per ADA	Increase
	K - 3	\$ 5,042.00	\$ 5,044.00	\$ 2
	4 - 6	\$ 5,117.00	\$ 5,118.00	\$ 1
	7 - 8	\$ 5,268.00	\$ 5,268.00	\$ -
	9 - 12	\$ 6,118.00	\$ 6,130.00	\$ 12

\$ 3,616,405	\$ 3,662,449	\$ 46,044	Rate Changes
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\$252.995 / ADA Reduction (179,133) Based on 08-09 P-2 ADA of 708.05
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\$ (31,403)	\$ (31,267)	\$ 136	Pr Yr Adj
			\$ 46,180

	\$ 642.75/ADA	\$ 585.24/ADA	
In Lieu of Property Taxes	\$ 442,662	\$ 403,055	\$ (39,607)
	\$ 36,366	\$ 36,160	\$ (206)
			\$ (39,813)

Federal Revenue	Title I	\$	133,833	\$	149,203	\$	15,370	Adj.	
	ARRA Title I	\$	83,077	\$	68,939	\$	(14,138)	Alloc Reduced	
	ARRA SFSF	\$	268,890	\$	303,090	\$	34,200	Alloc Increased	
	Title II	\$	11,012	\$	11,100	\$	88	Adj	
	Title V	\$	1,080	\$	-	\$	(1,080)	Not Funded	
							\$	34,440	***

State Lottery	Rates/ADA	\$111/ Prop 20 \$14	\$110/ Prop 20 \$16	
		Annual 738 ADA	Annual 738 ADA	
		\$ 92,294	\$ 97,390	\$ 5,096
		\$ 4,358	\$ -	\$ (4,358)
				\$ 738

Other State	Rates/ADA	\$ 456.24/ADA	\$ 453.43/ADA	
	Categorical	\$ 314,211	\$ 312,277	\$ (1,934)
		\$ 319/302 Students	\$ 319/302 Students	
	Disadv Students	\$ 96,338	\$ 96,338	\$ -
		\$ 83	\$ (388)	\$ (471)
				\$ (2,405)
	Arts & Music	\$ 9,216	\$ 5,070	\$ (4,146)
	CAHSEE Inten	\$ 22,220	\$ 22,220	\$ -
	CAHSEE Matr'ls	\$ 1,074	\$ 1,074	\$ -
	STAR/CAHSEE Test	\$ 3,000	\$ 1,729	\$ (1,271)
				\$ (5,417)

Interest	\$	4,000	\$	2,490	\$	(1,510)
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Other Local	\$	7,100	\$	5,961	\$	(1,139)
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Special Education	Rate/ADA	\$ 566.03	\$ 569.69	
		\$ 389,825	\$ 392,347	\$ 2,522
	Encroachment Rate	\$ (183.34)	\$ (184.53)	
		\$ (126,266)	\$ (127,086)	\$ (820)
		\$ 6,253	\$ 6,253	\$ (0)
				\$ 1,702

Total Revenue Increase	\$	32,776	***
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Expenditure Changes - Final Adopted Budget May 24, 2010 (Third Interim) & Actuals for 2009-2010

	Budget 05/24/10	Actual		Difference
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Cert Salaries					
(1000)	Tchrs/Tutors	\$ 1,998,692	\$ 1,943,369	\$ (55,323)	Wk Samples & Other Pay
	Supr/Sup/Oth	\$ 294,862	\$ 288,873	\$ (5,989)	Nurse/Psychologist
	Cert Stipends	\$ -	\$ 68,570	\$ 68,570	Stipends
				\$ 7,257	

Class Salaries					
(2000)	Tutors	\$ 57,859	\$ 57,794	\$ (65)	
	Supr/Support	\$ 321,727	\$ 317,820	\$ (3,907)	Less OT
	Clerical/Other	\$ 160,864	\$ 151,880	\$ (8,984)	Less OT
	Class Stipends	\$ -	\$ 17,100	\$ 17,100	Stipends
				\$ 4,144	

Empl Benefits					
(3000)	Payroll Benefits	\$ 349,513	\$ 345,139	\$ (4,374)	
	Health Benefits	\$ 717,676	\$ 717,488	\$ (188)	
				\$ (4,563)	

Books/Supplies					
(4000)	Textbks/Wkbks	\$ 73,951	\$ 77,334	\$ 3,383	Wkbks
	Other Books	\$ 2,450	\$ 1,765	\$ (685)	
	Mat'ls/Supplies	\$ 131,857	\$ 118,455	\$ (13,402)	Supplies/Software/Licenses
	Non-Capital Equip	\$ 33,800	\$ 88,385	\$ 54,585	Student Computers
				\$ 43,882	

Other Services					
(5000)	Travel /Conf	\$ 8,064	\$ 6,309	\$ (1,755)	
	Dues & Memberships	\$ 11,250	\$ 11,180	\$ (70)	
	Insurance	\$ 40,165	\$ 40,165	\$ -	
	Utilities	\$ 65,171	\$ 58,652	\$ (6,519)	
	Fac/Rentals	\$ 281,617	\$ 276,032	\$ (5,585)	Site Impr/Fac Rental
	Consultants & Other	\$ 266,683	\$ 228,836	\$ (37,847)	No Interest Fee/Printing/Othr Serv
	Communications	\$ 19,560	\$ 19,813	\$ 253	
	FUSD	\$ 43,733	\$ 43,778	\$ 45	
				\$ (51,479)	

Capital Outlay					
(6000)		\$ 27,000	\$ 29,780	\$ 2,780	Server for Finance
				\$ 2,780	

Total Expenditure Increase	\$ 2,022
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Ending Balances/Fund Balances

Beginning	\$ 1,104,494	\$ 1,104,494	
		\$ 51,631	Restricted SFSF
		\$ 279,123	Unrestricted
Ending Balance	\$ 300,000	\$ 330,764	Increase
Fund Balance	\$ 1,404,494	\$ 1,435,248	
	22.25%	22.62%	% of Reserve

Excess of Revenues Over Expenditures		
Reserve Designated for Economic Uncertainties	10.00%	\$ 634,376
Other Reserve	Cash Flow	\$ 800,872

SB 740	Cert Sal/Ben	61.23%	60.96%
	Instr/Related (No Oper/Fac)	78.98%	79.13%
	Instr/Related (Allow Fac)		80.42%
	Instr/Related (Incl 60% of Oper/Fac)	83.05%	(Not Approved)

**2009-2010
CLOSING REVENUE**

8015 Charter School State Aid		P-2 Rates	P-2 ADA	Total
Grade Level	K - 3	\$ 5,044.00	45.48	\$ 229,401
	4 - 6	\$ 5,118.00	37.06	\$ 189,673
	7 - 8	\$ 5,268.00	80.43	\$ 423,705
	9 - 12	\$ 6,130.00	525.73	\$ 3,222,725
			688.70	\$ 4,065,504
Total Object: 8015		(Excludes Property Taxes - see below)		3,662,449.00
		\$252.995 Per ADA Reduction Based on 08/09 P-2 ADA of 708.05		(179,133.00)
		State Aid - Prior Year Recomputations & Adjustments		(31,267.00)

8096 In Lieu of Property Taxes	\$ 585.24 x ADA above	403,055.00
	In Lieu of Property Taxes - Prior Year Adjustments	36,160.00

8560 State Lottery Revenue		Est Rates	ADA	Sub-Total	TOTAL
Non-Prop 20 - Current Year	Res 1100	\$ 110.00	738	\$ 81,218.46	
Prior Year Adj	Res 1100			\$ 2,958.18	\$ 84,177
Prop 20 - Current Year	Res 6300	\$ 16.00	738	\$ 11,813.59	
Prior Year Adj	Res 6300			\$ 1,399.46	\$ 13,213
Total Object: 8560		PY Annual ADA x 1.04446 = 738			97,390.00

8791 Special Education	Estimated Revenue = \$ 569.69 x ADA above	\$ 392,347
	Est. Encroachment = \$ (184.53) x ADA above	\$ (127,086)
	Prior Year Adjustment	\$ 6,252.99
Total Object: 8791		271,513.99

8290 All Other Federal Revenue		Source	Total
Res 3010	Title I, Part A - Basic Grants	\$ 149,203	
	<i>Current Year Entitlement 149,203.00</i>		
Res 3011	NCLB: ARRA Title I, Part A - Basic	\$ 68,939	
	<i>Current & PY Entitlement 68,939.00</i>		
Res 3200	ARRA - State Fiscal Stabilization Fund	\$ 303,090	
	<i>Current & PY Entitlement 303,090.00</i>		
Res 4035	Title II, Part A - Teacher Quality	\$ 11,100	
	<i>PY Entitlement Adj 120.00</i>		
	<i>Current Year Entitlement 10,980.00</i>		
Res 4110	Title V, Part A - Innovative Strategies	\$ -	
Total Object: 8290		532,332.00	

8590 All Other State Revenue		Source	Total
Res 0000	Categorical Block Grant/In Lieu EIA	\$ 408,227	
	Unrestricted	\$ 453.43 x ADA \$ 312,277	
		\$ 319.00 x 302 \$ 96,338	
	Prior Yr Adjustments	\$ (388)	
Res 7056	CAHSEE Intervention Materials	\$ 1,074	
	<i>Brought Fwd from 06/07 1,074.00</i>		
Unrestricted	Res 0000	CAHSEE Intensive Instr & Svcs	\$ 22,220
	Res 0000	Arts & Music Block Grant	\$ 5,070
	Res 0000	Assessment Apportionments	\$ 1,729.22
	Total Object: 8590		438,320.22

8660 Interest	---	2,489.60
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8631 Sales of Equipment/Supplies	---	1,875.00
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8699 All Other Local Revenue	---	4,085.55
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TOTAL ESTIMATED REVENUE		5,239,270.36
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☉ FUSD 1% (General Purpose & Categorical Blk Grants)	Oversight Fees	(43,777.81)
TOTAL ESTIMATED REVENUE EXCLUDING FEES ABOVE		5,195,493

	2009-2010		Increased (Decreased)	Percentage
	Adopted (Final) 05/24/10	YTD Actuals thru 06/30/10		
BEGINNING BALANCE	1,104,494	1,104,493.68		
REVENUE: (8000)				
State Aid - General Purpose	3,437,272	3,483,316.00	46,044	1.34%
<i>Prior Year State Aid</i>	<i>(31,403)</i>	<i>(31,267.00)</i>	136	-0.43%
Transfers In Lieu of Property Taxes	442,662	403,055.00	(39,607)	-8.95%
<i>Prior Year In Lieu of Property Taxes</i>	<i>36,366</i>	<i>36,160.00</i>	<i>(206)</i>	<i>-0.57%</i>
All Other Federal Revenue	497,892	532,332.00	34,440	6.92%
Categorical Block Grant/Disadvantaged Students	410,549	-	(410,549)	-100.00%
<i>Prior Year Categorical Block Grant</i>	<i>83</i>	<i>-</i>	<i>(83)</i>	<i>-100.00%</i>
State Lottery Revenue	96,651	97,390.00	739	0.76%
All Other State Revenue	35,510	438,320.22	402,810	1134.36%
All Other Local Revenue	11,100	8,450.15	(2,650)	-23.87%
Transfers of Apportionment-Special Ed	263,559	265,261.00	1,702	0.65%
<i>Prior Year Special Ed Apport.</i>	<i>6,253</i>	<i>6,252.99</i>	<i>(0)</i>	<i>0.00%</i>
TOTAL REVENUE (8000)	5,206,494	5,239,270.36	32,776	0.63%
TOTAL RESOURCES AVAILABLE (revenue + beg. bal.)	6,310,988	6,343,764.04	32,776	0.52%
EXPENDITURES: (1000-7000)				
Certificated Salaries (1000)				
Teachers, Substitutes, Aides & Tutors	1,998,692	1,943,368.86	(55,323)	-2.77%
Certificated Pupil Support	105,250	101,146.00	(4,104)	-3.90%
Certificated Supervisors & Administrators	128,804	128,803.56	(0)	0.00%
Other Certificated	60,808	58,923.03	(1,885)	-3.10%
Certificated Stipends	-	68,570.00	68,570	N/A
Total 1000	2,293,554	2,300,811.45	7,257	0.32%
Classified Salaries (2000)				
Instructional Aides & Tutors	57,859	57,793.60	(65)	-0.11%
Classified Support	78,735	74,829.42	(3,906)	-4.96%
Classified Supervisors & Administrators	242,992	242,991.12	(1)	0.00%
Clerical, Technical and Office Staff	160,864	151,880.09	(8,984)	-5.58%
Classified Stipends	-	17,100.00	17,100	N/A
Total 2000	540,450	544,594.23	4,144	0.77%
Employee Benefits (3000)				
STRS/OASDI/Medicare/SUI/WC/SDI	349,513	345,138.91	(4,374)	-1.25%
Health Insurance	717,676	717,487.53	(188)	-0.03%
Total 3000	1,067,189	1,062,626.44	(4,563)	-0.43%
Books and Supplies (4000)				
Textbooks & Other Core Curricula	73,951	77,333.94	3,383	4.57%
Other Books & Reference Matris	2,450	1,765.36	(685)	-27.94%
Materials & Supplies	131,857	118,455.29	(13,402)	-10.16%
Non-Capitalized Furniture & Equipment	33,800	88,385.01	54,585	161.49%
Total 4000	242,058	285,939.60	43,882	18.13%
Services and Other Operating Exp. (5000)				
Travel & Conference	8,064	6,309.64	(1,754)	-21.76%
Dues & Membership	11,250	11,180.00	(70)	-0.62%
Insurance	40,165	40,164.48	(1)	0.00%
Operations and Housekeeping Services	65,171	58,652.39	(6,519)	-10.00%
Rentals, Leases, Repairs & Non-Capitalized Imprvmts	281,617	276,031.88	(5,585)	-1.98%
Professional/Consult Svcs & Other Operating Exp.	266,683	228,835.71	(37,847)	-14.19%
Oversight Fees	43,733	43,777.81	45	0.10%
Communications	19,560	19,812.59	253	1.29%
Total 5000	736,243	684,764.50	(51,479)	-6.99%
Capital Outlay (6000)				
Furniture & Equipment	27,000	29,780.05	2,780	10.30%
Total 6000	27,000	29,780.05	2,780	10.30%
Other Outgo (7000)				
Total 7000	-	-	-	N/A
TOTAL EXPENDITURES (1000-7000)	4,906,494	4,908,516.27	2,022	0.04%
Balance/(Deficit)	300,000	330,754.09		
RESERVE / FUND BALANCE	1,404,494	1,435,247.77		
RESERVE OF TOTAL RESOURCES AVAILABLE	22.25%	22.62%		

INSTR. & RELATED EXP (does NOT include operations & facilities)	78.98%	79.13%
INSTR & RELATED EXP (Allowable Operations & Facilities Included)		80.42%
CERTIFICATED INSTR. & RELATED SALARIES & BENEFITS	61.23%	60.96%



2010-11 Nonclassroom-Based Funding Determination (Based on 2009-10 Unaudited Actuals)

Link to Instructions, *Education Code*, *CA Code of Regulations*:

<http://www.cde.ca.gov/sp/cs/as/nclrbifunddetmar04.asp>

Filled From school data provided on the request form (protected).

Calculated by software (protected).

Section III. Financial Information

A. Resources Available for Expenditure

1. Revenues and Other Financing Sources

a. Federal Revenues		<u>\$ 532,332.00</u>
(i). Amount of start-up, implementation, and dissemination grant(s) in 1a.	\$ -	
b. State Revenues		<u>\$ 4,259,273.21</u>
c. Local Revenues		<u>\$ 447,665.15</u>
(i). Amount In Lieu of Property Taxes in 1c.	<u>\$ 439,215.00</u>	
d. Other Financing Sources		<u>\$ -</u>
e. Subtotal All Financing Sources		<u>\$ 5,239,270.36</u>
2. Ending Balance from Prior Fiscal Year		<u>\$ 1,104,493.68</u>
3. Total Resources Available for Expenditure		<u>\$ 6,343,764.04</u>

B. Expenditures and Other Financing Uses

1. Instruction and Related Services

a. Salaries and Benefits		
(i). Certificated		<u>\$ 3,188,920.33</u>
(ii). Classified		<u>\$ 473,721.85</u>
b. Books, Supplies, and Equipment		<u>\$ 281,670.04</u>
c. Services and Other Operating Costs		
(i). Contracts for Instructional Services		<u>\$ -</u>
(ii). Contracts for Instructional Support		<u>\$ 25,000.00</u>
(iii). All other Instruction Related Operating Costs		<u>\$ 176,554.30</u>
d. Subtotal Instruction and Related Services		<u>\$ 4,145,866.51</u>

2. Operations and Facilities

a. Salaries and Benefits		
(i). Certificated		<u>\$ -</u>
(ii). Classified		<u>\$ -</u>
b. Books, Supplies and Equipment		<u>\$ 20,359.79</u>
c. Services and Other Operating Costs		<u>\$ 316,853.67</u>
d. Facility Acquisition and Construction		<u>\$ -</u>
e. Subtotal Operations and Facilities		<u>\$ 337,213.46</u>
f. Allowable Facility Costs		
(i). Provide Actual Square Footage occupied by the charter school.	<u>17,511</u>	
(ii). Total Classroom-Based Average Daily Attendance (if applicable) as reported at the prior-year second apportionment (P2)	<u>-</u>	
(iii). Total Student Hours attended by nonclassroom-based pupils at the school site	<u>58,512.11</u>	

3. Administration and All Other Activities

a. Salaries and Benefits		
(i). Certificated		<u>\$ 25,505.94</u>
(ii). Classified		<u>\$ 219,884.00</u>
b. Books, Supplies, and Equipment		<u>\$ 13,689.82</u>
c. Services and Other Operating Costs		
(i). Contracts for Other Administrative Services		<u>\$ -</u>
(ii). Supervisorial Oversight Fee		<u>\$ 43,777.81</u>
(iii). All Other Administration & Other Activities, Services & Operating Costs		<u>\$ 122,578.72</u>
d. Subtotal Administration and All Other Activities		<u>\$ 425,436.30</u>



2010-11 Nonclassroom-Based Funding Determination (Based on 2009-10 Unaudited Actuals)

Section III. Financial Information (continued)

4. Other Outgo and Other Financing Uses		
a. Debt Service		\$ -
b. Transfer to District or County		\$ -
c. All Other Outgo		\$ -
d. Subtotal Other Outgo and Other Financing Uses		\$ -
5. Total Expenditures/Other Uses		\$ 4,908,516.27

C. Excess (Deficiency) of Revenues Over Expenditures		
1. Total Excess Revenues		\$ 1,435,247.77
a. Reserve Designated for Economic Uncertainties	10% of A.3.	\$ 634,376.40
b. Reserve for Facilities Acquisition or Construction		\$ -
c. Other Reserve	(includes reserve for prepaid expenditures)	\$ 800,871.37

Description	YEAR-END UNAUDITED ACTUALS												TOTAL	
	July	August	September	October	November	December	January	February	March	April	May	June		Accruals
CASH BALANCE:														
Beginning Cash Balance on July 1, 2009	399,199.48													
REVENUE:														
8015 State Aid - General Purpose	-	98,936.00	-	327,067.00	443,805.00	-	638,665.00	490,268.00	4,342.00	269,142.00	179,294.00	136,743.00	895,054.00	3,483,316.00
Prior Year State Aid	-	-	-	-	-	-	-	-	(101.00)	(6,281.00)	(4,184.00)	(3,192.00)	(17,509.00)	(31,267.00)
8096 In Lieu of Property Taxes	-	-	92,274.35	-	111,700.55	-	38,852.36	82,732.08	26,323.84	26,323.84	33,658.90	-	(8,810.92)	403,055.00
Prior Year In Lieu Property Tax	-	-	-	-	-	-	46,171.58	-	-	-	-	-	(10,011.58)	36,160.00
8290 All Other Federal Revenue	308,349.00	-	-	120.00	-	-	62,643.00	-	-	64,080.00	-	33,099.00	64,041.00	532,332.00
** 8480 Categrl Blk Grant / Disadv Pupils	-	10,066.00	-	38,942.00	54,555.00	-	76,042.00	58,373.00	530.00	32,838.00	21,876.00	(391,931.00)	98,709.00	-
Prior Year Categorical Blk Grnt	-	-	-	-	-	-	-	-	-	17.00	11.00	397.00	(425.00)	-
8560 State Lottery Revenue	-	-	-	-	895.60	-	-	28,365.10	-	23,443.68	-	-	44,685.62	97,390.00
8590 All Other State Revenue	1,074.00	-	-	-	-	-	22,220.00	5,070.00	-	-	-	408,227.00	1,729.22	438,320.22
8600 All Other Local Revenue	400.53	343.33	105.98	60.44	288.93	36.63	975.21	559.45	954.01	1,337.62	2,798.11	158.98	430.93	8,450.15
8791 Transfers of Apportionment-Sp Ed	-	-	27,512.23	-	63,238.69	-	25,365.81	13,630.30	23,401.55	56,574.35	27,768.76	-	27,769.31	265,261.00
Prior Year Special Ed Apport.	-	-	6,252.99	-	-	-	-	-	-	-	-	-	-	6,252.99
8000 Revenue	309,823.53	109,345.33	126,145.55	366,189.44	674,483.77	36.63	910,934.96	678,997.93	55,450.40	467,475.49	261,222.77	183,501.98	1,095,662.58	5,239,270.36
Accounts Receivable / (Deferred Revenue)	(219,214.49)	884,846.00	68,212.12	10,139.25	54,670.52	-	-	-	-	-	-	(39,356.50)	-	759,296.91
Other Receipts / Non-Revenue	752.35	2,165.39	3,137.95	923.18	3,453.35	2,945.35	0.03	4,108.79	4,070.90	429.06	4,032.24	15.32	-	26,033.91
EXPENDITURES:														
1000 Certificated Salaries	13,691.13	110,086.65	188,700.40	215,593.75	229,327.00	190,362.48	194,942.29	223,290.94	243,675.77	218,992.06	219,211.83	184,367.15	68,570.00	2,300,811.45
2000 Classified Salaries	40,050.16	44,577.37	41,985.96	40,757.87	41,173.79	44,372.12	41,787.73	43,963.75	47,094.59	46,743.89	46,877.58	48,109.42	17,100.00	544,594.23
3000 Employee Benefits	123,828.09	77,668.79	85,652.84	90,571.50	91,456.84	86,844.70	89,771.68	94,817.42	97,399.38	94,397.58	40,887.28	67,939.04	21,391.30	1,062,626.44
4100 Textbooks & Core Curricula	2,601.46	-	10,316.73	9,617.82	149.41	2,047.42	6,989.50	5,511.31	4,885.20	19,314.53	8,263.21	6,979.76	637.59	77,333.94
4200 Other Books & Reference Matrns	-	-	-	-	47.25	-	113.33	-	-	247.38	790.73	566.67	-	1,765.36
4300 Materials & Supplies	984.57	2,865.54	5,328.86	1,395.71	3,946.59	608.29	7,799.50	1,026.67	2,371.97	8,237.17	27,505.16	27,842.07	28,543.19	118,455.29
4400 Non-Capitalized Furniture & Equip.	2,836.51	2,233.47	1,125.44	6,855.80	148.18	2,932.51	574.49	2,258.97	5,606.57	655.98	-	2,111.48	61,045.61	88,385.01
4000 Books and Supplies	6,422.54	5,099.01	16,771.03	17,869.33	4,291.43	5,588.22	15,478.82	8,796.95	12,863.74	28,455.06	36,579.10	37,499.98	90,226.39	285,939.60
5200 Travel & Conference	-	748.05	888.00	2,406.80	1,826.36	12.19	-	190.24	(39.50)	-	198.50	79.00	-	6,309.64
5300 Dues & Membership	8,750.00	-	-	2,250.00	-	-	-	-	-	-	180.00	-	-	11,180.00
5400 Insurance	20,082.24	-	-	3,347.04	3,347.04	3,347.04	3,347.04	3,347.04	3,347.04	3,347.04	-	-	-	40,164.48
5500 Oper. and Housekeeping Svcs.	3,646.21	4,187.71	7,061.37	4,771.40	4,807.02	3,718.80	4,998.24	3,873.83	3,780.86	4,285.49	4,938.77	7,863.52	719.17	58,652.39
5600 Rentals, Leases, Repairs & Non-Capitalized Improvements	43,185.60	20,343.54	18,608.65	20,348.22	18,700.64	17,699.58	21,353.88	19,091.46	21,905.65	31,503.16	20,832.93	12,856.99	9,601.58	276,031.88
5800 Prof/Consult Svcs & Oper. Exp.	23,269.18	15,382.85	15,788.63	13,850.99	10,094.40	12,162.37	12,977.46	31,617.82	13,910.85	16,397.45	9,768.40	17,500.79	36,114.52	228,835.71
5890 Oversight Fees	-	-	10,420.62	-	6,947.07	-	3,473.53	6,525.68	3,262.84	3,262.84	4,729.89	-	5,155.34	43,777.81
5900 Communications	1,743.83	1,474.03	3,888.83	2,324.53	318.38	796.88	362.45	1,832.28	2,052.38	439.67	342.07	4,237.26	-	19,812.59
5000 Services and Other Operating Exp.	100,877.06	42,136.18	56,656.10	49,298.98	46,040.91	37,736.86	46,512.60	66,478.35	48,220.12	55,888.61	40,990.56	42,537.56	51,590.61	684,764.50
6000 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7000 Other Outgo	-	-	-	-	-	-	-	-	-	-	-	21,470.31	8,309.74	29,780.05
1000-7000 Expenditures	284,668.98	279,568.00	389,766.33	414,091.43	412,289.97	364,904.38	386,491.12	437,347.41	449,253.60	444,477.20	384,546.35	401,923.46	257,188.04	4,908,516.27
Accounts Payable / Prepaid Expenditures	(67,830.64)	95,909.58	14,127.94	2,330.04	2,822.04	-	46,171.58	(46.27)	-	72.09	4,115.82	67,892.33	(111,761.80)	54,002.71
Other Disbursements / Non-Expenditures	0.22	923.09	0.94	2,784.53	48.10	353.91	6,326.47	1.08	736.14	7,407.33	1.06	7,451.09	-	26,033.91
Net Increase/(Decrease)	(125,877.16)	619,956.05	(206,399.59)	(41,954.13)	317,447.53	(362,276.31)	469,945.82	245,804.55	(390,468.44)	15,947.93	(123,408.22)	(333,106.08)	950,236.34	1,036,048.29
Cash Balance (includes Beginning Balance)	273,322.32	893,478.37	687,078.78	645,124.65	962,572.18	600,295.87	1,070,241.89	1,316,046.24	925,577.80	941,525.73	818,117.51	485,011.43		

** Categorical Block Grant (Formerly Object 8480 thru 2008-09 - Starting with 2009-10 use Object 8590)

School has a \$200,000.00 line of credit.

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

Board Mtg. (09/13/10)

July 1, 2009 to June 30, 2010

Charter School Name: Sierra Charter School
 CDS #: 10621660114355.
 Charter Approving Entity: Fresno Unified School District
 County: Fresno County
 Charter #: 898

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

A. REVENUES				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	3,452,049.00		3,452,049.00
State Aid - Prior Years	8019			0.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools):				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	439,215.00		439,215.00
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		3,891,264.00	0.00	3,891,264.00
2. Federal Revenues (see NOTE on last page)				
No Child Left Behind (incl. ARRA)	8290		229,242.00	229,242.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues (incl. ARRA)	8110, 8260-8299		303,090.00	303,090.00
Total, Federal Revenues		0.00	532,332.00	532,332.00
3. Other State Revenues				
Special Education - State	StateRevSE		271,513.99	271,513.99
All Other State Revenues	StateRevAO	521,423.22	14,287.00	535,710.22
Total, Other State Revenues		521,423.22	285,800.99	807,224.21
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	8,450.15		8,450.15
Total, Local Revenues		8,450.15	0.00	8,450.15
5. TOTAL REVENUES		4,421,137.37	818,132.99	5,239,270.36
B. EXPENDITURES (see NOTE on last page)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,585,419.71	421,219.15	2,006,638.86
Certificated Pupil Support Salaries	1200	91,544.61	11,321.39	102,866.00
Certificated Supervisors' and Administrators' Salaries	1300	130,803.56		130,803.56
Other Certificated Salaries	1900	1,495.00	59,008.03	60,503.03
Total, Certificated Salaries		1,809,262.88	491,548.57	2,300,811.45
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	59,793.60		59,793.60
Noncertificated Support Salaries	2200	78,829.42		78,829.42
Noncertificated Supervisors' and Administrators' Salaries	2300	246,991.12		246,991.12
Clerical and Office Salaries	2400	158,980.09		158,980.09
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		544,594.23	0.00	544,594.23

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

Board Mtg. (09/13/10)

July 1, 2009 to June 30, 2010

Charter School Name: Sierra Charter School

CDS #: 10621660114355.

3. Employee Benefits				
STRS	3101-3102	149,019.38	40,552.69	189,572.07
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	62,867.97	7,125.91	69,993.88
Health and Welfare Benefits	3401-3402	580,362.71	137,124.82	717,487.53
Unemployment Insurance	3501-3502	7,403.05	1,493.14	8,896.19
Workers' Compensation Insurance	3601-3602	39,190.62	8,020.94	47,211.56
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902	24,061.15	5,404.06	29,465.21
Total, Employee Benefits		862,904.88	199,721.56	1,062,626.44
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	56,848.66	20,485.28	77,333.94
Books and Other Reference Materials	4200	1,765.36		1,765.36
Materials and Supplies	4300	114,130.11	4,325.18	118,455.29
Noncapitalized Equipment	4400	85,420.85	2,964.16	88,385.01
Food	4700			0.00
Total, Books and Supplies		258,164.98	27,774.62	285,939.60
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	3,437.48	2,872.16	6,309.64
Dues and Memberships	5300	11,180.00		11,180.00
Insurance	5400	40,164.48		40,164.48
Operations and Housekeeping Services	5500	58,652.39		58,652.39
Rentals, Leases, Repairs, and Noncap. Improvements	5600	274,173.97	1,857.91	276,031.88
Professional/Consulting Services and Operating Expend.	5800	230,303.14	42,310.38	272,613.52
Communications	5900	19,395.41	417.18	19,812.59
Total, Services and Other Operating Expenditures		637,306.87	47,457.63	684,764.50
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400	29,780.05		29,780.05
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900			0.00
Total, Capital Outlay		29,780.05	0.00	29,780.05
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		4,142,013.89	766,502.38	4,908,516.27
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		279,123.48	51,630.61	330,754.09

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

Board Mtg. (09/13/10)

July 1, 2009 to June 30, 2010

Charter School Name: Sierra Charter School

CDS #: 10621660114355.

D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(96.59)	96.59	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(96.59)	96.59	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)				
		279,026.89	51,727.20	330,754.09
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	1,104,493.68	0.00	1,104,493.68
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00
c. Adjusted Beginning Balance		1,104,493.68	0.00	1,104,493.68
2. Ending Fund Balance, June 30 (E+F1c)		1,383,520.57	51,727.20	1,435,247.77
Components of Ending Fund Balance (Optional):				
Reserve for Revolving Cash (equals Object 9130)	9711	0.00	0.00	0.00
Reserve for Stores (equals Object 9320)	9712	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals Object 9330)	9713	106,410.33	5,366.47	111,776.80
Reserve for All Others	9719			0.00
General Reserve	9730			0.00
Legally Restricted Balance	9740		51,727.20	51,727.20
Designated for Economic Uncertainties	9770	634,376.40		634,376.40
Other Designations	9775, 9780			0.00
Undesignated / Unappropriated Amount	9790	642,733.84	(5,366.47)	637,367.37
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	521,661.79	(36,650.36)	485,011.43
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	2,600.00	0.00	2,600.00
4. Due from Grantor Governments	9290	1,028,795.23	103,623.85	1,132,419.08
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	106,410.33	5,366.47	111,776.80
7. Other Current Assets	9340			0.00
8. <i>Capital Assets (for accrual basis only)</i>	9400-9499			0.00
9. TOTAL ASSETS		1,659,467.35	72,339.96	1,731,807.31
H. LIABILITIES				
1. Accounts Payable	9500	234,034.94	20,612.76	254,647.70
2. Due to Grantor Governments	9590	41,911.84		41,911.84
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. <i>Long-Term Liabilities (for accrual basis only)</i>	9660-9669			0.00
6. TOTAL LIABILITIES		275,946.78	20,612.76	296,559.54
I. FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		1,383,520.57	51,727.20	1,435,247.77

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2009 to June 30, 2010**

Board Mtg. (09/13/10)

Charter School Name: Sierra Charter School

CDS #: 10621660114355.

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2,
THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:**

1. Federal Revenues Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. Title I, Part A	\$ 0.00	0.00	0.00
b. Title I, Part A (ARRA)	0.00	0.00	0.00
c. Title II, Part A	0.00	0.00	0.00
d. State Fiscal Stabilization Funds (ARRA)	0.00	0.00	0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL	0.00	0.00	0.00

2. Community Services Expenditures

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Personnel Salaries	\$ 0.00
b. Noncertificated Personnel Salaries	0.00
c. Employee Benefits	0.00
d. Books and Supplies	0.00
e. Services and Other Operating Expenditures	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

UNAUDITED ACTUALS & MULTI-YEAR PROJECTIONS

	2009-2010			2010-2011		2011-2012	2012-2013
	Original 05/21/09	Adopted (Final) 05/24/10	YTD Actuals thru 06/30/10	Original 05/24/10	Revised 09/13/10	Projected 09/13/10	Projected 09/13/10
BEGINNING BALANCE	928,654	1,104,494	1,104,493.68	1,404,494	1,435,248	1,504,468	1,556,332
REVENUE: (8000)							
State Aid - General Purpose	3,881,599	3,437,272	3,483,316.00	3,544,403	3,552,569	3,677,462	3,830,469
<i>Prior Year State Aid</i>	-	(31,403)	(31,267.00)	-	-	-	-
Transfers In Lieu of Property Taxes	482,838	442,662	403,055.00	453,139	412,594	418,447	424,299
<i>Prior Year In Lieu of Property Taxes</i>	-	36,366	36,160.00	-	-	-	-
All Other Federal Revenue	185,149	497,892	532,332.00	181,155	183,156	183,156	183,156
Categorical Block Grant/Disadvantaged Students	373,524	410,549	-	379,144	-	-	-
<i>Prior Year Categorical Block Grant</i>	-	83	-	-	-	-	-
State Lottery Revenue	89,419	96,651	97,390.00	89,914	94,696	97,934	99,323
All Other State Revenue	112,310	35,510	438,320.22	34,317	410,636	422,015	436,518
All Other Local Revenue	8,000	11,100	8,450.15	9,100	9,100	9,100	9,100
Transfers of Apportionment-Special Ed	174,570	263,559	265,261.00	222,801	225,383	228,579	231,776
<i>Prior Year Special Ed Apport.</i>	-	6,253	6,252.99	-	-	-	-
TOTAL REVENUE (8000)	5,307,409	5,206,494	5,239,270.36	4,913,973	4,888,134	5,036,693	5,214,641
TOTAL RESOURCES AVAILABLE (revenue + beg. bal.)	6,236,063	6,310,988	6,343,764.04	6,318,467	6,323,382	6,541,161	6,770,973
EXPENDITURES: (1000-7000)							
Certificated Salaries (1000)							
Teachers, Substitutes, Aides & Tutors	2,069,564	1,998,692	1,943,368.86	1,949,904	1,945,272	1,992,980	2,006,460
Certificated Pupil Support	171,962	105,250	101,146.00	98,145	74,905	74,905	74,905
Certificated Supervisors & Administrators	128,804	128,804	128,803.56	128,804	128,804	128,804	128,804
Other Certificated	61,035	60,808	58,923.03	59,436	59,436	59,436	59,436
Certificated Stipends	-	-	68,570.00	-	-	-	-
Total 1000	2,431,365	2,293,554	2,300,811.45	2,236,289	2,208,417	2,256,125	2,269,605
Classified Salaries (2000)							
Instructional Aides & Tutors	59,359	57,859	57,793.60	57,170	57,170	57,170	57,170
Classified Support	59,951	78,735	74,829.42	105,501	105,501	106,701	106,701
Classified Supervisors & Administrators	242,992	242,992	242,991.12	242,992	242,992	242,992	242,992
Clerical, Technical and Office Staff	143,299	160,864	151,880.09	171,023	171,023	172,323	173,523
Classified Stipends	-	-	17,100.00	-	-	-	-
Total 2000	505,601	540,450	544,594.23	576,686	576,686	579,186	580,386
Employee Benefits (3000)							
STRS/OASDI/Medicare/SUI/WC/SDI	359,343	349,513	345,138.91	357,907	354,241	360,794	362,700
Health Insurance	728,271	717,676	717,487.53	719,171	754,311	868,655	971,811
Total 3000	1,087,614	1,067,189	1,062,626.44	1,077,078	1,108,552	1,229,449	1,334,511
Books and Supplies (4000)							
Textbooks & Other Core Curricula	180,000	73,951	77,333.94	90,000	90,000	90,000	90,000
Other Books & Reference Matrs	1,725	2,450	1,765.36	2,695	2,695	2,965	3,262
Materials & Supplies	140,850	131,857	118,455.29	110,866	116,921	107,713	108,584
Non-Capitalized Furniture & Equipment	64,500	33,800	88,385.01	11,000	11,800	9,800	9,800
Total 4000	387,075	242,058	285,939.60	214,561	221,416	210,478	211,646
Services and Other Operating Exp. (5000)							
Travel & Conference	7,372	8,064	6,309.64	6,419	6,919	6,919	6,919
Dues & Membership	11,845	11,250	11,180.00	12,375	12,375	13,613	14,974
Insurance	36,800	40,165	40,164.48	44,182	43,373	47,710	52,481
Operations and Housekeeping Services	73,118	65,171	58,652.39	70,879	64,883	71,677	79,196
Rentals, Leases, Repairs & Non-Capitalized Imprvmts	309,949	281,617	276,031.88	292,047	278,966	295,577	314,941
Professional/Consult Svcs & Other Operating Exp.	237,512	266,683	228,835.71	218,305	238,532	213,002	219,173
Oversight Fees	46,432	43,733	43,777.81	42,810	42,465	43,862	45,564
Communications	28,336	19,560	19,812.59	16,048	16,330	17,231	18,223
Total 5000	751,364	736,243	684,764.50	703,064	703,843	709,591	751,471
Capital Outlay (6000)							
Furniture & Equipment	-	27,000	29,780.05	-	-	-	-
Total 6000	-	27,000	29,780.05	-	-	-	-
Other Outgo (7000)							
Transfers of Indirect Costs	-	-	-	-	-	-	-
Total 7000	-	-	-	-	-	-	-
TOTAL EXPENDITURES (1000-7000)	5,163,019	4,906,494	4,908,516.27	4,807,678	4,818,913	4,984,829	5,147,619
Balance/(Deficit)	144,390	300,000	330,754.09	106,295	69,221	51,864	67,022
RESERVE / FUND BALANCE							
RESERVE OF TOTAL RESOURCES AVAILABLE	1,073,044	1,404,494	1,435,247.77	1,510,789	1,504,468	1,556,332	1,623,354
	17.21%	22.25%	22.62%	23.91%	23.79%	23.79%	23.98%

INSTR & RELATED EXP (No Operations & Facilities Included)	80.59%	78.98%	79.13%	81.98%	82.63%	83.32%	82.83%
INSTR & RELATED EXP (Allowable Operations & Facilities Included)			80.42%		84.01%	84.66%	84.12%
CERTIFICATED INSTR. & RELATED SALARIES & BENEFITS	63.15%	61.23%	60.96%	63.56%	63.87%	65.02%	64.75%

2010-2011 Original Budget to 2010-2011 Revised Budget

	Original (05/24/10)	Revised (09/13/10)	(Decrease)	Change
P-2 ADA				

General Purpose/State Aid

(Includes In Lieu of Prop Taxes)

Grade Levels	Amt Per ADA	Amt Per ADA	Increase
K - 3	\$ 4,855	\$ 4,810	\$ (45)
4 - 6	\$ 4,928	\$ 4,880	\$ (48)
7 - 8	\$ 5,069	\$ 5,024	\$ (45)
9 - 12	\$ 5,877	\$ 5,831	\$ (46)

*No ADA Growth
State Aid Decrease of Approximately .8%

Federal Revenues

- * NCLB: ARRA Title I, Part A - Basic (\$4,610)
- * Title I, Part A - Basic Grant \$7,691 due to recertification
- * Title V, Part A - Innovative Strategies (\$1,080)

State Revenues

- * Categorical Rate \$402 to \$399 = (\$3) (\$2,115)
- * Dis Adv Students No Change of 302 - Rate Change of \$317 to \$313 (\$1,208)
- * Lottery Rate Increases \$111 to \$115 & Prop 20 Rate Increase \$14 to \$18
- * Lottery ADA Decreased 719 to 712 \$4,782
- * CAHSEE No Change / Arts/Music \$498 / Assessment No Change

Other Local Revenues

Tfr from FUSD (Sp Ed)

- * Rate \$566.03 to \$569.69 = \$3.66 \$2,582
 - * Encroachment Rate No Change of \$250
- Encroachment = \$176,250

Certificated Salaries

- * Reduced Instr Year from 180 Days to 179 (\$84,000)
- * Hired FT I. S. H.S. Teacher \$44,000 / PT Counselor not Returning (\$24,000)
- * Increased: Staff Development \$10,000 / Dept Chairs \$5,000
- * Increased: Inserv Days \$15,000 / Prep Time \$5,000

Classified Salaries

Employee Benefits

Changes	No Change (.5%)	5% to 9.5%	3% to No Increase

- * New FT High School Teacher / H & W Increases

Books and Supplies

- * Increased Office Supplies

Contracted Services/

Other Operations

- * Decreased: Site Improvements (\$5,000) / Facilities & Rentals (\$6,300)
- * Decreased: Utilities (\$6,000) / Speech (2,000) / Other Serv (\$5,000)
- * Increased: Consultants \$20,000 / Printing \$5,000

Capital Outlay

Fund Balance	\$ 1,510,789	\$ 1,504,468
% of Reserve	23.91%	23.79%

(Not Approved)

**2010-2011
ESTIMATED REVENUE**

8015 State Aid - Current Year		Estimated Rates	Est. P-2 ADA	Total
Grade Level	K - 3	\$ 4,810.00	45.00	\$ 216,450
	4 - 6	\$ 4,880.00	37.00	\$ 180,560
	7 - 8	\$ 5,024.00	80.00	\$ 401,920
	9 - 12	\$ 5,831.00	543.00	\$ 3,166,233
			705.00	\$ 3,965,163
Total Object: 8015		(Excludes Property Taxes - see below)		3,552,569

8096 In Lieu of Property Taxes	\$ 585.24 x ADA above	412,594
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8560 State Lottery Revenue		Est Rates	ADA	Sub-Total	TOTAL
Non-Prop 20 - Current Year	Res 1100	\$ 115.00	712	\$ 81,880.00	\$ 81,880
Prop 20 - Current Year	Res 6300	\$ 18.00	712	\$ 12,816.00	\$ 12,816
Total Object: 8560		<i>PY Annual ADA x 1.04446 = 712</i>			94,696

8791 Special Education	Estimated Revenue = \$ 569.69 x ADA above	\$ 401,633
	Est. Encroachment = \$ (250.00) x ADA above	\$ (176,250)
Total Object: 8791		225,383

8290 All Other Federal Revenue	Source	Total
Res 3010	Title I, Part A - Basic Grants	\$ 172,264
Res 4035	Title II, Part A - Teacher Quality	\$ 10,892
Res 4110	Title V, Part A - Innovative Strategies	\$ -
Total Object: 8290		183,156

8590 All Other State Revenue	Source	Total
All Unrestricted	Categorical Block Grant/In Lieu EIA	\$ 375,821
	\$ 399.00 x ADA	\$ 281,295
	\$ 313.00 x 302	\$ 94,526
	CAHSEE Intensive Instr & Svcs	\$ 22,136
	Arts & Music Block Grant	\$ 9,679
	Assessment/Other Apportionments	\$ 3,000
Total Object: 8590		410,636

8660 Interest	---	4,000
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8631 Sales of Equipment/Supplies	---	-
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8699 All Other Local Revenue	---	5,100
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TOTAL ESTIMATED REVENUE		4,888,134
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☉ FUSD 1% (General Purpose & Categorical Blk Grants)	Oversight Fees	(42,465)
TOTAL ESTIMATED REVENUE EXCLUDING FEES ABOVE		4,845,669

	2010-2011		Increase (Decrease)	Percentage
	Original 05/24/10	Revised 09/13/10		
BEGINNING BALANCE	1,404,494	1,435,248		
REVENUE: (8000)				
State Aid - General Purpose	3,544,403	3,552,569	8,166	0.23%
Transfers In Lieu of Property Taxes	453,139	412,594	(40,545)	-8.95%
All Other Federal Revenue	181,155	183,156	2,001	1.10%
Categorical Block Grant/Disadvantaged Students	379,144	-	(379,144)	-100.00%
State Lottery Revenue	89,914	94,696	4,782	5.32%
All Other State Revenue	34,317	410,636	376,319	1096.60%
All Other Local Revenue	9,100	9,100	-	0.00%
Transfers of Apportionment-Special Ed	222,801	225,383	2,582	1.16%
TOTAL REVENUE (8000)	4,913,973	4,888,134	(25,839)	-0.53%
TOTAL RESOURCES AVAILABLE (revenue + beg. bal.)	6,318,467	6,323,382	4,915	0.08%
EXPENDITURES: (1000-7000)				
Certificated Salaries (1000)				
Teachers, Substitutes, Aides & Tutors	1,949,904	1,945,272	(4,632)	-0.24%
Certificated Pupil Support	98,145	74,905	(23,240)	-23.68%
Certificated Supervisors & Administrators	128,804	128,804	-	0.00%
Other Certificated	59,436	59,436	-	0.00%
Total 1000	2,236,289	2,208,417	(27,872)	-1.25%
Classified Salaries (2000)				
Instructional Aides & Tutors	57,170	57,170	-	0.00%
Classified Support	105,501	105,501	-	0.00%
Classified Supervisors & Administrators	242,992	242,992	-	0.00%
Clerical, Technical and Office Staff	171,023	171,023	-	0.00%
Total 2000	576,686	576,686	-	0.00%
Employee Benefits (3000)				
STRS/OASDI/Medicare/SUI/WC/SDI	357,907	354,241	(3,666)	-1.02%
Health Insurance	719,171	754,311	35,140	4.89%
Total 3000	1,077,078	1,108,552	31,474	2.92%
Books and Supplies (4000)				
Textbooks & Other Core Curricula	90,000	90,000	-	0.00%
Other Books & Reference Matrls	2,695	2,695	-	0.00%
Materials & Supplies	110,866	116,921	6,055	5.46%
Non-Capitalized Furniture & Equipment	11,000	11,800	800	7.27%
Total 4000	214,561	221,416	6,855	3.19%
Services and Other Operating Exp. (5000)				
Travel & Conference	6,419	6,919	500	7.79%
Dues & Membership	12,375	12,375	-	0.00%
Insurance	44,182	43,373	(809)	-1.83%
Operations and Housekeeping Services	70,879	64,883	(5,996)	-8.46%
Rentals, Leases, Repairs & Non-Capitalized Imprvmnts	292,047	278,966	(13,081)	-4.48%
Professional/Consult Svcs & Other Operating Exp.	218,305	238,532	20,227	9.27%
Oversight Fees	42,810	42,465	(345)	-0.81%
Communications	16,048	16,330	282	1.76%
Total 5000	703,064	703,843	779	0.11%
Capital Outlay (6000)				
Total 6000	-	-	-	N/A
Other Outgo (7000)				
Total 7000	-	-	-	N/A
TOTAL EXPENDITURES (1000-7000)	4,807,678	4,818,913	11,235	0.23%
Balance/(Deficit)	106,295	69,221		
RESERVE / FUND BALANCE				
RESERVE OF TOTAL RESOURCES AVAILABLE	1,510,789	1,504,468		
	23.91%	23.79%		
INSTR. & RELATED EXP (does NOT include operations & facilities)				
	81.98%	82.63%		
INSTR & RELATED EXP (Allowable Operations & Facilities Included)				
		84.01%		
CERTIFICATED INSTR. & RELATED SALARIES & BENEFITS				
	63.56%	63.87%		

Description	ESTIMATED												TOTAL	
	July	August	September	October	November	December	January	February	March	April	May	June		Accruals
CASH BALANCE:														
Beginning Cash Balance on July 1, 2010	485,011.43													
REVENUE:														
8015 State Aid - General Purpose	-	-	206,300.00	577,638.00	-	371,339.00	371,339.00	742,677.00	8,274.00	-	347,490.00	107,557.00	819,955.00	3,552,569.00
Prior Year State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	-	83,332.00	23,942.44	33,007.52	33,007.52	33,007.52	33,007.52	57,763.16	28,881.58	28,881.58	28,881.58	28,881.58	-	412,594.00
Prior Year In Lieu Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 All Other Federal Revenue	-	-	-	-	-	-	73,263.00	-	-	73,263.00	-	2,178.00	34,452.00	183,156.00
** 8480 Categrcal Blk Grant / Disadv Pupils	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year Categorical Blk Gmt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8560 State Lottery Revenue	-	-	-	-	-	-	-	23,674.00	-	23,674.00	-	-	47,348.00	94,696.00
8590 All Other State Revenue	-	-	21,824.00	61,108.00	-	39,283.00	61,419.00	88,246.00	875.00	-	36,761.00	11,378.00	89,742.00	410,636.00
8600 All Other Local Revenue	550.00	550.00	600.00	500.00	550.00	600.00	600.00	650.00	750.00	950.00	1,300.00	1,500.00	-	9,100.00
8791 Transfers of Apportionment-Sp Ed	-	(9,692.00)	16,829.09	21,824.59	21,824.59	21,824.59	21,824.59	21,824.59	21,824.59	21,824.59	21,824.59	21,824.59	21,824.59	225,383.00
Prior Year Special Ed Apport.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8000 Revenue	550.00	74,190.00	269,495.53	694,078.11	55,382.11	466,054.11	561,453.11	934,834.75	60,605.17	148,593.17	436,257.17	173,319.17	1,013,321.59	4,888,134.00
Accounts Receivable / (Deferred Revenue)	136,748.15	296,575.14	430,173.00	8,946.81	166,877.00	22,144.48	34,200.00	-	-	-	-	-	-	1,095,662.58
Other Receipts / Non-Revenue	1,425.74	1,752.99	1,891.64	1,537.58	2,603.90	2,392.99	5.82	3,753.12	4,048.75	98.09	489.38	3,100.00	-	23,100.00
EXPENDITURES:														
1000 Certificated Salaries	18,589.00	105,650.00	173,870.00	199,720.00	202,500.00	195,300.00	203,400.00	205,700.00	231,900.00	209,650.00	234,600.00	227,538.00	-	2,208,417.00
2000 Classified Salaries	43,128.00	49,037.00	48,237.00	48,937.00	47,737.00	46,987.00	49,137.00	48,937.00	47,937.00	48,837.00	47,837.00	49,938.00	-	576,686.00
3000 Employee Benefits	124,699.04	78,558.00	88,635.00	92,113.00	95,526.00	94,734.00	96,521.00	97,205.00	100,704.00	97,090.00	101,641.77	30,425.00	10,700.00	1,108,551.81
4100 Textbooks & Core Curricula	-	6,200.00	7,500.00	8,800.00	7,700.00	6,700.00	7,000.00	7,945.00	8,500.00	7,675.00	8,600.00	8,880.00	4,500.00	90,000.00
4200 Other Books & Reference Matrs	-	200.00	150.00	-	300.00	200.00	250.00	275.00	375.00	350.00	380.00	215.00	-	2,695.00
4300 Materials & Supplies	827.00	3,673.00	5,050.00	6,400.00	6,600.00	5,100.00	6,560.00	7,600.00	6,800.00	7,970.50	9,900.00	11,440.50	39,000.00	116,921.00
4400 Non-Capitalized Furniture & Equip.	-	-	1,150.00	570.00	950.00	550.00	1,090.00	1,380.00	1,180.00	1,230.00	950.00	1,150.00	1,600.00	11,800.00
4000 Books and Supplies	827.00	10,073.00	13,850.00	15,770.00	15,550.00	12,550.00	14,900.00	17,200.00	16,855.00	17,225.50	19,830.00	21,685.50	45,100.00	221,416.00
5200 Travel & Conference	859.00	166.00	1,700.00	1,250.00	405.00	-	241.00	432.00	600.00	370.00	396.00	500.00	-	6,919.00
5300 Dues & Membership	8,250.00	2,345.00	-	1,630.00	-	-	-	-	-	-	150.00	-	-	12,375.00
5400 Insurance	14,457.40	3,614.35	3,614.35	3,614.35	3,614.35	3,614.35	3,614.35	3,614.35	3,615.15	-	-	-	-	43,373.00
5500 Oper. and Housekeeping Svcs.	3,721.00	5,100.00	5,320.00	5,200.00	5,300.00	5,000.00	4,950.00	5,170.00	5,350.00	5,290.00	5,100.00	5,282.00	4,100.00	64,883.00
5600 Rentals, Leases, Repairs & Non-Capitalized Improvements	39,941.00	22,800.00	21,500.00	22,700.00	25,850.00	21,360.00	22,200.00	21,600.00	22,700.00	21,700.00	21,100.00	3,915.00	11,600.00	278,966.00
5800 Prof/Consult Svcs & Oper. Exp.	15,080.00	14,500.00	19,650.00	19,500.00	21,100.00	19,690.00	17,320.00	17,800.00	18,100.00	15,600.00	16,197.00	18,495.00	25,500.00	238,532.00
5890 Oversight Fees	-	7,171.00	3,529.36	3,529.36	3,529.36	3,529.36	3,529.36	3,529.36	3,529.36	3,529.36	3,529.36	3,529.36	3,529.36	42,464.58
5900 Communications	181.00	1,080.00	1,350.00	1,400.00	1,600.00	1,350.00	1,400.00	1,520.00	1,590.00	1,470.00	1,610.00	1,779.00	-	16,330.00
5000 Services and Other Operating Exp.	82,489.40	56,776.35	56,663.71	58,823.71	61,398.71	54,543.71	53,254.71	53,665.71	55,484.51	47,959.36	48,082.36	33,500.34	41,200.00	703,842.58
6000 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7000 Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1000-7000 Expenditures	269,732.44	300,094.35	381,255.71	415,363.71	422,711.71	404,114.71	417,212.71	422,707.71	452,880.51	420,761.86	451,991.13	363,086.84	97,000.00	4,818,913.39
Accounts Payable / Prepaid Expenditures	19,388.00	34,204.00	95,244.00	(5,613.76)	2,204.00	-	-	-	-	7,800.00	4,200.00	96,500.00	(108,500.00)	145,426.24
Other Disbursements / Non-Expenditures	0.01	2,348.82	67.96	1,716.42	17.67	-	17.71	63.72	-	7,248.91	-	7,439.37	-	23,100.00
Net Increase/(Decrease)	(150,398.56)	35,870.96	224,992.50	293,096.13	(200,070.37)	86,459.16	174,266.81	515,818.44	(388,226.59)	(287,119.51)	(19,444.58)	(290,807.04)	1,024,821.59	1,019,456.95
Cash Balance (Includes Beginning Balance)	334,612.87	370,483.83	595,476.33	888,572.46	688,502.09	774,961.25	949,228.06	1,465,044.50	1,076,817.92	789,698.41	770,253.83	479,646.79		

** Categorical Block Grant (Formerly Object 8480 thru 2008-09 - Starting with 2009-10 use Object 8590)

Sierra Charter School - Financial Data Summary
2010-2011 Projected Budget to 2011-2012 Projected Budget

Board Mtg. (09/13/10)

	2010-2011	2011-2012		
	Projected	Projected	Increase	Percent
	9/13/2010	9/13/2010	(Decrease)	Change
Estimated P-2 ADA	765	765	0.00	0.00%

	2010-2011	2011-2012		
Revenue				
General Purpose/State Aid	\$ 8,955,159	\$ 9,094,969	\$ 139,740	3.30%

(Includes In Lieu of Prop Taxes) * ADA Growth add'l 10 & 1.80% COLA using CSDC's Projections

Federal Revenues	\$ 189,196	\$ 189,196	\$ 0.00	0.00%
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State Revenues	\$ 1,015,000	\$ 1,015,000	\$ 0.00	0.00%
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- * Categorical Incr \$399 to \$406 \$7/ADA & ADA Growth \$8,995
- * Disadvantaged Student \$313 to \$319 \$6/ADA Same 302 Students \$1,812
- * Lottery - 712 ADA to 736 ADA 24 ADA \$3,238
- * CAHSEE \$398 / Arts & Music Block Grant \$174

Other Local Revenues	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
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Tfr from FUSD (Sp Ed)	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
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- * ADA Growth Add'l 10 = \$5,696
- * N/C in Rate/ADA \$569.69 & Encroachment Rate -- \$250
- * Encroachment Increase (\$2,500) Encroachment = \$178,750

Certificated Salaries	\$ 5,000,000	\$ 5,000,000	\$ 0.00	0.00%
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- * I. S. Tchrs Yrly Increase \$.25/Hr(cents) Based on # of Yrs Employed - Max 5 Yrs
- * ADA Increase therefore I.S. Teacher Wages Increase (Pd by Work Samples)

Classified Salaries	\$ 1,000,000	\$ 1,000,000	\$ 0.00	0.00%
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- * Increase in Over Time Bdgt

Employee Benefits	\$ 1,000,000	\$ 1,000,000	\$ 0.00	0.00%
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Changes	(.5%) to 10%	9.5% to 8%	No increase to 3%

- * Health Rates Increased

Books and Supplies	\$ 1,000,000	\$ 1,000,000	\$ 0.00	0.00%
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- * Reduced: Instr Materials (\$9,000)
- * Reduced: Computer Equip (\$2,000)

Contracted Services/	\$ 1,000,000	\$ 1,000,000	\$ 0.00	0.00%
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Other Operations	\$ 1,000,000	\$ 1,000,000	\$ 0.00	0.00%
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- * Increased: Facilities \$17,000 / Utilities \$7,000 / Insurance \$4,500 / WASC \$4,000
- * Decreased: Advert (5,000) / Printing (\$5,000) / Consultants (\$20,000)

Capital Outlay	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
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Other Expenditures	\$ 1,000,000	\$ 1,000,000	\$ 0.00	0.00%
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Balance	\$ 1,504,468	\$ 1,556,332	\$ 51,864	3.45%
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Fund Balance	\$ 1,504,468	\$ 1,556,332		
% of Reserve	23.79%	23.79%		

SP 740	2010-2011	2011-2012
Certificated Salary & Benefits	63.87%	65.02%
Instr & Instr'l Related	62.63%	63.32%
Instr/Related (Allow Fac)	64.01%	64.86%

**2011-2012
ESTIMATED REVENUE**

8015 State Aid - Current Year		Estimated Rates	Est. P-2 ADA	Total
Grade Level	K - 3	\$ 4,897	45.00	\$ 220,365
	4 - 6	\$ 4,968	37.00	\$ 183,816
	7 - 8	\$ 5,114	80.00	\$ 409,120
	9 - 12	\$ 5,936	553.00	\$ 3,282,608
			715.00	\$ 4,095,909
Total Object: 8015		(Excludes Property Taxes - see below)		3,677,462

8096 In Lieu of Property Taxes	\$ 585.24 x ADA above	418,447
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8560 State Lottery Revenue		Est Rates	ADA	Sub-Total	TOTAL
Non-Prop 20 - Current Year	Res 1100	\$ 115.00	736	\$ 84,679.59	\$ 84,680
Prop 20 - Current Year	Res 6300	\$ 18.00	736	\$ 13,254.20	\$ 13,254
Total Object: 8560		<i>PY Annual ADA x 1.04446 = 736</i>			97,934

8791 Special Education	Estimated Revenue = \$ 569.69 x ADA above	\$ 407,329
	Est. Encroachment = \$ (250.00) x ADA above	\$ (178,750)
Total Object: 8791		228,579

8290 All Other Federal Revenue	Source	Total
Res 3010	Title I, Part A - Basic Grants	\$ 172,264
Res 4035	Title II, Part A - Teacher Quality	\$ 10,892
Res 4110	Title V, Part A - Innovative Strategies	\$ -
Total Object: 8290		183,156

8590 All Other State Revenue	Source	Total
All Unrestricted	Categorical Block Grant/In Lieu EIA	\$ 386,628
	\$ 406.00 x ADA \$ 290,290	\$ 290,290
	\$ 319.00 x 302 \$ 96,338	\$ 96,338
	CAHSEE Intensive Instr & Svcs	\$ 22,534
	Arts & Music Block Grant	\$ 9,853
	Assessment/Other Apportionments	\$ 3,000
Total Object: 8590		422,015

8660 Interest	---	4,000
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8631 Sales of Equipment/Supplies	---	-
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8699 All Other Local Revenue	---	5,100
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TOTAL ESTIMATED REVENUE		5,036,693
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☉ FUSD 1% (General Purpose & Categorical Blk Grants)	Oversight Fees	(43,862)
TOTAL ESTIMATED REVENUE EXCLUDING FEES ABOVE		4,992,831

	2010-2011	2011-2012	Increase (Decrease)	Percentage
	Revised 09/13/10	Projected 09/13/10		
BEGINNING BALANCE	1,435,248	1,504,468		
REVENUE: (8000)				
State Aid - General Purpose	3,552,569	3,677,462	124,893	3.52%
Transfers In Lieu of Property Taxes	412,594	418,447	5,853	1.42%
All Other Federal Revenue	183,156	183,156	-	0.00%
Categorical Block Grant/Disadvantaged Students	-	-	-	N/A
State Lottery Revenue	94,696	97,934	3,238	3.42%
All Other State Revenue	410,636	422,015	11,379	2.77%
All Other Local Revenue	9,100	9,100	-	0.00%
Transfers of Apportionment-Special Ed	225,383	228,579	3,196	1.42%
TOTAL REVENUE (8000)	4,888,134	5,036,693	148,559	3.04%
TOTAL RESOURCES AVAILABLE (revenue + beg. bal.)	6,323,382	6,541,161	217,780	3.44%
EXPENDITURES: (1000-7000)				
Certificated Salaries (1000)				
Teachers, Substitutes, Aides & Tutors	1,945,272	1,992,980	47,708	2.45%
Certificated Pupil Support	74,905	74,905	-	0.00%
Certificated Supervisors & Administrators	128,804	128,804	-	0.00%
Other Certificated	59,436	59,436	-	0.00%
Total 1000	2,208,417	2,256,125	47,708	2.16%
Classified Salaries (2000)				
Instructional Aides & Tutors	57,170	57,170	-	0.00%
Classified Support	105,501	106,701	1,200	1.14%
Classified Supervisors & Administrators	242,992	242,992	-	0.00%
Clerical, Technical and Office Staff	171,023	172,323	1,300	0.76%
Total 2000	576,686	579,186	2,500	0.43%
Employee Benefits (3000)				
STRS/OASDI/Medicare/SUI/WC/SDI	354,241	360,794	6,553	1.85%
Health Insurance	754,311	868,655	114,344	15.16%
Total 3000	1,108,552	1,229,449	120,897	10.91%
Books and Supplies (4000)				
Textbooks & Other Core Curricula	90,000	90,000	-	0.00%
Other Books & Reference Matrls	2,695	2,965	270	10.02%
Materials & Supplies	116,921	107,713	(9,208)	-7.88%
Non-Capitalized Furniture & Equipment	11,800	9,800	(2,000)	-16.95%
Total 4000	221,416	210,478	(10,938)	-4.94%
Services and Other Operating Exp. (5000)				
Travel & Conference	6,919	6,919	-	0.00%
Dues & Membership	12,375	13,613	1,238	10.00%
Insurance	43,373	47,710	4,337	10.00%
Operations and Housekeeping Services	64,883	71,677	6,794	10.47%
Rentals, Leases, Repairs & Non-Capitalized Imprvmnts	278,966	295,577	16,611	5.95%
Professional/Consult Svcs & Other Operating Exp.	238,532	213,002	(25,530)	-10.70%
Oversight Fees	42,465	43,862	1,397	3.29%
Communications	16,330	17,231	901	5.52%
Total 5000	703,843	709,591	5,748	0.82%
Capital Outlay (6000)				
Total 6000	-	-	-	N/A
Other Outgo (7000)				
Total 7000	-	-	-	N/A
TOTAL EXPENDITURES (1000-7000)	4,818,913	4,984,829	165,916	3.44%
Balance/(Deficit)	69,221	51,864		
RESERVE / FUND BALANCE				
RESERVE OF TOTAL RESOURCES AVAILABLE	23.79%	23.79%		
INSTR. & RELATED EXP (does NOT include operations & facilities)	82.63%	83.32%		
INSTR & RELATED EXP (Allowable Operations & Facilities Included)	84.01%	84.66%		
CERTIFICATED INSTR. & RELATED SALARIES & BENEFITS	63.87%	65.02%		

Description	ESTIMATED												Accruals	TOTAL	
	July	August	September	October	November	December	January	February	March	April	May	June			
CASH BALANCE:															
Beginning Cash Balance on July 1, 2011	479,646.79														
REVENUE:															
8015 State Aid - General Purpose	-	177,628.45	177,628.45	319,731.21	319,731.21	319,731.21	319,731.21	319,731.21	87,078.46	330,971.58	220,647.72	165,485.79	919,365.50	3,677,462.00	
Prior Year State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8096 In Lieu of Property Taxes	-	75,320.46	33,475.76	33,475.76	33,475.76	33,475.76	33,475.76	58,582.58	29,291.29	29,291.29	29,291.29	29,291.29	-	418,447.00	
Prior Year In Lieu Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8290 All Other Federal Revenue	-	-	-	-	-	-	73,263.00	-	-	73,263.00	-	2,178.00	34,452.00	183,156.00	
** 8480 Categrcl Blk Grant / Disadv Pupils	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prior Year Categorical Blk Grnt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8560 State Lottery Revenue	-	-	-	-	-	-	-	24,483.50	-	-	24,483.50	-	48,967.00	97,934.00	
8590 All Other State Revenue	-	18,791.05	18,791.05	33,823.89	33,823.89	33,823.89	56,357.89	43,676.89	7,876.99	34,796.52	23,197.68	17,398.26	99,657.00	422,015.00	
8600 All Other Local Revenue	550.00	550.00	600.00	500.00	550.00	600.00	600.00	650.00	750.00	950.00	1,300.00	1,500.00	-	9,100.00	
8791 Transfers of Apportionment-Sp Ed	-	(14,895.83)	22,134.08	22,134.08	22,134.08	22,134.08	22,134.08	22,134.08	22,134.08	22,134.08	22,134.08	22,134.08	22,134.08	228,579.00	
Prior Year Special Ed Apport.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8000 Revenue	550.00	257,394.13	252,629.34	409,664.94	409,714.94	409,764.94	505,561.94	469,258.26	147,130.82	491,406.47	321,054.27	237,987.42	1,124,575.58	5,036,693.00	
Accounts Receivable / (Deferred Revenue)	3,000.00	781,846.00	182,977.00	21,824.59	-	23,674.00	-	-	-	-	-	-	-	1,013,321.59	
Other Receipts / Non-Renue	1,425.74	1,752.99	1,891.64	1,537.58	2,603.90	2,392.98	5.82	3,753.12	4,048.75	98.09	489.38	3,100.00	-	23,100.00	
EXPENDITURES:															
1000 Certificated Salaries	10,734.00	100,700.00	189,291.00	203,720.00	206,500.00	196,300.00	207,400.00	213,700.00	236,900.00	214,650.00	238,600.00	237,630.00	-	2,256,125.00	
2000 Classified Salaries	43,128.00	49,037.00	48,237.00	48,937.00	47,737.00	46,987.00	49,137.00	50,937.00	47,937.00	49,337.00	47,837.00	49,938.00	-	579,186.00	
3000 Employee Benefits	148,669.00	89,925.00	101,765.00	103,740.00	104,561.00	103,136.00	104,835.00	105,863.00	108,582.00	101,447.00	110,396.00	31,569.92	14,960.00	1,229,448.92	
4100 Textbooks & Core Curricula	-	4,200.00	11,500.00	11,100.00	8,500.00	6,700.00	8,000.00	7,945.00	6,500.00	7,075.00	9,100.00	9,380.00	-	90,000.00	
4200 Other Books & Reference Matris	-	200.00	180.00	220.00	300.00	250.00	170.00	280.00	230.00	290.00	340.00	505.00	-	2,965.00	
4300 Materials & Supplies	-	5,500.00	6,650.00	7,900.00	6,800.00	5,600.00	6,250.00	6,100.00	7,100.00	7,700.00	7,800.00	7,313.00	33,000.00	107,713.00	
4400 Non-Capitalized Furniture & Equip.	-	-	1,500.00	770.00	850.00	1,050.00	1,690.00	950.00	590.00	630.00	850.00	920.00	-	9,800.00	
4000 Books and Supplies	-	9,900.00	19,830.00	19,990.00	16,450.00	13,600.00	16,110.00	15,275.00	14,420.00	15,695.00	18,090.00	18,118.00	33,000.00	210,478.00	
5200 Travel & Conference	500.00	1,025.00	1,500.00	1,250.00	405.00	-	271.00	432.00	600.00	340.00	330.00	266.00	-	6,919.00	
5300 Dues & Membership	5,000.00	3,500.00	3,200.00	1,715.00	-	-	-	-	-	-	198.00	-	-	13,613.00	
5400 Insurance	16,198.00	3,939.00	3,939.00	3,939.00	3,939.00	3,939.00	3,939.00	3,939.00	3,939.00	-	-	-	-	47,710.00	
5500 Oper. and Housekeeping Svcs.	3,600.00	6,700.00	6,400.00	6,100.00	5,400.00	5,000.00	5,300.00	5,800.00	6,100.00	5,200.00	5,700.00	6,177.00	4,200.00	71,677.00	
5600 Rentals, Leases, Repairs & Non-Capitalized Improvements	19,300.00	23,600.00	22,100.00	23,700.00	23,900.00	23,300.00	24,200.00	23,700.00	24,300.00	23,800.00	24,300.00	26,477.00	12,900.00	295,577.00	
5800 Prof/Consult Svcs & Oper. Exp.	12,140.00	16,400.00	15,700.00	15,500.00	15,400.00	15,300.00	17,700.00	15,700.00	16,600.00	17,700.00	18,400.00	20,762.00	15,700.00	213,002.00	
5890 Oversight Fees	-	7,310.34	3,655.17	3,655.17	3,655.17	3,655.17	3,655.17	3,655.17	3,655.17	3,655.17	3,655.17	3,655.12	-	43,861.99	
5900 Communications	1,100.00	1,250.00	1,450.00	1,200.00	1,350.00	1,500.00	1,400.00	1,500.00	1,600.00	1,520.00	1,300.00	1,541.00	520.00	17,231.00	
5000 Services and Other Operating Exp.	57,836.00	63,724.34	57,944.17	57,059.17	54,049.17	52,694.17	56,465.17	54,726.17	56,794.17	52,215.17	53,883.17	58,878.12	33,320.00	709,590.99	
6000 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7000 Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1000-7000 Expenditures	260,369.00	313,286.34	417,067.17	433,446.17	429,297.17	412,717.17	433,947.17	440,501.17	464,633.17	433,344.17	468,806.17	396,134.04	61,280.00	4,984,828.91	
Accounts Payable / Prepaid Expenditures	(90,167.48)	42,020.00	31,607.46	2,520.00	2,520.00	-	-	-	-	9,500.00	6,000.00	94,500.00	(110,000.00)	(11,500.00)	
Other Disbursements / Non-Expenditures	0.01	2,348.82	67.96	1,716.42	17.67	17.71	4,179.41	63.72	-	7,248.91	-	7,439.37	-	23,100.00	
Net Increase/(Decrease)	(185,225.81)	683,337.96	(11,244.81)	(4,655.48)	(19,516.00)	23,097.05	67,441.18	32,448.49	(313,453.80)	41,411.48	(153,282.52)	(256,985.99)	1,153,295.58	1,076,685.68	
Cash Balance (includes Beginning Balance)	314,420.98	997,758.93	986,514.32	981,858.84	962,342.83	985,439.88	1,052,881.05	1,085,327.54	771,873.94	813,285.41	660,022.89	403,036.89			

** Categorical Block Grant (Formerly Object 8480 thru 2008-09 - Starting with 2009-10 use Object 8590)

School has a \$200,000.00 line of credit.

Sierra Charter School - Financial Data Summary
2011-2012 Projected Budget to 2012-2013 Projected Budget

Board Mtg. (09/13/10)

	2011-2012	2012-2013		
	Projected 9/13/2010	Projected 9/13/2010	Increase (Decrease)	Percent Change
Estimated P-2 ADA	715	725	10.00	1.40%

Revenues

General Purpose/State Aid	\$ 4,095,909	\$ 4,254,768	\$ 158,859	3.88%
(Includes In Lieu of Prop Taxes) * ADA Growth add'l 10 & 2.4% COLA using Sch Svcs Projections				
Federal Revenues	\$ 183,156	\$ 183,156	\$ -	100.00%
State Revenues	\$ 519,949	\$ 535,841	\$ 15,892	3.06%
* Categorical Incr \$406 to \$416 \$10/ADA & ADA Growth \$11,310				
* Disadvantaged Student \$319 to \$327 \$8/ADA Same 302 Students \$2,416				
* Lottery - 736 ADA to 747 ADA 11 ADA \$1,389				
* CAHSEE \$541 / Arts & Music Block Grant \$236				
Other Local Revenues	\$ 9,100	\$ 9,100	\$ -	0.00%
Tfr from FUSD (Sp Ed)	\$ 228,579	\$ 231,776	\$ 3,197	1.40%
* ADA Growth Add'l 10 = \$5,697				
* N/C in Rate/ADA \$569.69 & Encroachment Rate -- \$250				
* Encroachment Increase (\$2,500) Encroachment = \$181,250				
Total Revenues	\$ 5,036,693	\$ 5,214,641	\$ 177,948	3.53%

Expenditures

Certificated Salaries	\$ 2,256,125	\$ 2,269,605	\$ 13,480	0.60%				
* I. S. Tchrs Yrly Increase \$.25/Hr(cents) Based on # of Yrs Employed - Max 5 Yrs								
* ADA Increase therefore I.S. Teacher Wages Increase (Pd by Work Samples)								
Classified Salaries	\$ 579,186	\$ 580,386	\$ 1,200	0.21%				
* Increase in Over Time Bdgt								
Employee Benefits	\$ 1,229,449	\$ 1,334,511	\$ 105,062	8.55%				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">No Changes</td> <td style="width: 25%;">10.0%</td> <td style="width: 25%;">8.0%</td> <td style="width: 25%;">3.0%</td> </tr> </table>					No Changes	10.0%	8.0%	3.0%
No Changes	10.0%	8.0%	3.0%					
* Health Rates Increased								
Books and Supplies	\$ 210,478	\$ 211,646	\$ 1,168	0.55%				
* Materials								
Contracted Services/	\$ 709,591	\$ 751,471	\$ 41,880	5.90%				
Other Operations	* Increased: Facilities \$19,000 / Utilities \$7,500 / Insurance \$5,000							
	* Increased: Other Serv \$6,000							
Capital Outlay	\$ -	\$ -	\$ -	0.00%				
Total Expenditures	\$ 4,984,829	\$ 5,147,619	\$ 162,790	3.27%				

Ending Balance	\$ 51,864	\$ 67,022	\$ 15,158	29.23%
Fund Balance	\$ 1,556,332	\$ 1,623,354		
% of Reserve	23.79%	23.98%		

SB 740	
Certificated Salary & Benefits	65.02% 64.75%
Instr & Instr'l Related	83.32% 82.83%
Instr/Related (Allow Fac)	84.66% 84.12%

**2012-2013
ESTIMATED REVENUE**

8015 State Aid - Current Year		Estimated Rates	Est. P-2 ADA	Total	
Grade Level	K - 3	\$ 5,015	45.00	\$ 225,675	
	4 - 6	\$ 5,087	37.00	\$ 188,219	
	7 - 8	\$ 5,237	80.00	\$ 418,960	
	9 - 12	\$ 6,078	563.00	\$ 3,421,914	
			725.00	\$ 4,254,768	
Total Object: 8015		(Excludes Property Taxes - see below)		3,830,469	
8096 In Lieu of Property Taxes		\$ 585.24	x ADA above	424,299	
8560 State Lottery Revenue		Est Rates	ADA	Sub-Total	TOTAL
Non-Prop 20 - Current Year	Res 1100	\$ 115.00	747	\$ 85,880.72	\$ 85,881
Prop 20 - Current Year	Res 6300	\$ 18.00	747	\$ 13,442.20	\$ 13,442
Total Object: 8560		<i>PY Annual ADA x 1.04446 = 747</i>			99,323
8791 Special Education		Estimated Revenue = \$ 569.69 x ADA above		\$ 413,026	
		Est. Encroachment = \$ (250.00) x ADA above		\$ (181,250)	
Total Object: 8791				231,776	
8290 All Other Federal Revenue		Source		Total	
	Res 3010	Title I, Part A - Basic Grants		\$ 172,264	
	Res 4035	Title II, Part A - Teacher Quality		\$ 10,892	
	Res 4110	Title V, Part A - Innovative Strategies		\$ -	
Total Object: 8290				183,156	
8590 All Other State Revenue		Source		Total	
All Unrestricted	Categorical Block Grant/In Lieu EIA		\$ 400,354		
	\$ 416.00	x ADA \$ 301,600	←		
	\$ 327.00	x 302 \$ 98,754			
	CAHSEE Intensive Instr & Svcs		\$ 23,075		
	Arts & Music Block Grant		\$ 10,089		
Assessment/Other Apportionments		\$ 3,000			
Total Object: 8590				436,518	
8660 Interest		---		4,000	
8631 Sales of Equipment/Supplies		---		-	
8699 All Other Local Revenue		---		5,100	
TOTAL ESTIMATED REVENUE				5,214,641	
FUSD 1% (General Purpose & Categorical Blk Grants)		Oversight Fees	(45,564)		
TOTAL ESTIMATED REVENUE EXCLUDING FEES ABOVE				5,169,077	

	2011-2012	2012-2013	Increase (Decrease)	Percentage
	Projected 09/13/10	Projected 09/13/10		
BEGINNING BALANCE	1,504,468	1,556,332		
REVENUE: (8000)				
State Aid - General Purpose	3,677,462	3,830,469	153,007	4.16%
Transfers In Lieu of Property Taxes	418,447	424,299	5,852	1.40%
All Other Federal Revenue	183,156	183,156	-	0.00%
Categorical Block Grant/Disadvantaged Students	-	-	-	N/A
State Lottery Revenue	97,934	99,323	1,389	1.42%
All Other State Revenue	422,015	436,518	14,503	3.44%
All Other Local Revenue	9,100	9,100	-	0.00%
Transfers of Apportionment-Special Ed	228,579	231,776	3,197	1.40%
TOTAL REVENUE (8000)	5,036,693	5,214,641	177,948	3.53%
TOTAL RESOURCES AVAILABLE (revenue + beg. bal.)	6,541,161	6,770,973	229,812	3.51%
EXPENDITURES: (1000-7000)				
Certificated Salaries (1000)				
Teachers, Substitutes, Aides & Tutors	1,992,980	2,006,460	13,480	0.68%
Certificated Pupil Support	74,905	74,905	-	0.00%
Certificated Supervisors & Administrators	128,804	128,804	-	0.00%
Other Certificated	59,436	59,436	-	0.00%
Total 1000	2,256,125	2,269,605	13,480	0.60%
Classified Salaries (2000)				
Instructional Aides & Tutors	57,170	57,170	-	0.00%
Classified Support	106,701	106,701	-	0.00%
Classified Supervisors & Administrators	242,992	242,992	-	0.00%
Clerical, Technical and Office Staff	172,323	173,523	1,200	0.70%
Total 2000	579,186	580,386	1,200	0.21%
Employee Benefits (3000)				
STRS/OASDI/Medicare/SUI/WC/SDI	360,794	362,700	1,906	0.53%
Health Insurance	868,655	971,811	103,156	11.88%
Total 3000	1,229,449	1,334,511	105,062	8.55%
Books and Supplies (4000)				
Textbooks & Other Core Curricula	90,000	90,000	-	0.00%
Other Books & Reference Matrls	2,965	3,262	297	10.02%
Materials & Supplies	107,713	108,584	871	0.81%
Non-Capitalized Furniture & Equipment	9,800	9,800	-	0.00%
Total 4000	210,478	211,646	1,168	0.55%
Services and Other Operating Exp. (5000)				
Travel & Conference	6,919	6,919	-	0.00%
Dues & Membership	13,613	14,974	1,361	10.00%
Insurance	47,710	52,481	4,771	10.00%
Operations and Housekeeping Services	71,677	79,196	7,519	10.49%
Rentals, Leases, Repairs & Non-Capitalized Imprvmts	295,577	314,941	19,364	6.55%
Professional/Consult Svcs & Other Operating Exp.	213,002	219,173	6,171	2.90%
Oversight Fees	43,862	45,564	1,702	3.88%
Communications	17,231	18,223	992	5.76%
Total 5000	709,591	751,471	41,880	5.90%
Capital Outlay (6000)				
Total 6000	-	-	-	N/A
Other Outgo (7000)				
Total 7000	-	-	-	N/A
TOTAL EXPENDITURES (1000-7000)	4,984,829	5,147,619	162,790	3.27%
Balance/(Deficit)	51,864	67,022		
RESERVE / FUND BALANCE				
RESERVE OF TOTAL RESOURCES AVAILABLE	23.79%	23.98%		
INSTR. & RELATED EXP (does NOT include operations & facilities)	83.32%	82.83%		
INSTR & RELATED EXP (Allowable Operations & Facilities Included)	84.66%	84.12%		
CERTIFICATED INSTR. & RELATED SALARIES & BENEFITS	65.02%	64.75%		

Description	ESTIMATED												Accruals	TOTAL	
	July	August	September	October	November	December	January	February	March	April	May	June			
CASH BALANCE:															
Beginning Cash Balance on July 1, 2012	403,036.89														
REVENUE:															
8015 State Aid - General Purpose	-	183,873.10	183,873.10	330,971.58	330,971.58	330,971.58	330,971.58	330,971.58	103,306.20	344,742.21	229,828.14	172,371.11	957,617.25	3,830,469.00	
Prior Year State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8096 In Lieu of Property Taxes	-	76,373.82	33,943.92	33,943.92	33,943.92	33,943.92	33,943.92	59,401.86	29,700.93	29,700.93	29,700.93	29,700.93	-	424,299.00	
Prior Year In Lieu Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8290 All Other Federal Revenue	-	-	-	-	-	-	73,263.00	-	-	73,263.00	-	2,178.00	34,452.00	183,156.00	
** 8480 Categorical Blk Grant / Disadv Pupils	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
** Prior Year Categorical Blk Gmt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8560 State Lottery Revenue	-	-	-	-	-	-	-	24,830.75	-	-	24,830.75	-	49,661.50	99,323.00	
8590 All Other State Revenue	-	19,331.40	19,331.40	34,796.52	34,796.52	34,796.52	57,871.52	44,885.52	9,551.07	36,031.86	24,021.24	18,015.93	103,088.50	436,518.00	
8600 All Other Local Revenue	550.00	550.00	600.00	500.00	550.00	600.00	600.00	650.00	750.00	950.00	1,300.00	1,500.00	-	9,100.00	
8791 Transfers of Apportionment-Sp Ed	-	(15,104.17)	22,443.65	22,443.65	22,443.65	22,443.65	22,443.65	22,443.65	22,443.65	22,443.65	22,443.65	22,443.65	22,443.65	231,776.00	
Prior Year Special Ed Apport.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9000 Revenue	550.00	265,024.15	260,192.07	422,655.67	422,705.67	422,755.67	519,093.67	483,183.36	165,751.85	507,131.65	332,124.71	246,209.62	1,167,262.90	5,214,641.00	
Accounts Receivable / (Deferred Revenue)	3,000.00	871,753.50	203,204.50	22,134.08	-	24,483.50	-	-	-	-	-	-	-	1,124,575.58	
Other Receipts / Non-Revenue	1,425.74	1,752.99	1,891.64	1,537.58	2,603.90	2,392.99	5.82	3,753.12	4,048.75	98.09	489.38	3,100.00	-	23,100.00	
EXPENDITURES:															
1000 Certificated Salaries	10,734.00	100,900.00	189,900.00	206,720.00	207,500.00	199,300.00	208,400.00	214,700.00	237,900.00	215,949.00	239,600.00	238,002.00	-	2,269,605.00	
2000 Classified Salaries	43,128.00	49,037.00	49,437.00	48,937.00	47,737.00	46,987.00	49,137.00	50,937.00	47,937.00	49,337.00	47,837.00	49,938.00	-	580,386.00	
3000 Employee Benefits	165,375.00	98,304.00	110,254.00	112,943.00	112,912.00	111,750.00	114,056.00	115,085.00	117,803.00	110,243.00	119,163.00	31,623.33	15,000.00	1,334,511.33	
4100 Textbooks & Core Curricula	-	5,200.00	10,500.00	10,600.00	9,000.00	6,700.00	8,000.00	7,900.00	6,500.00	7,200.00	9,100.00	9,300.00	-	90,000.00	
4200 Other Books & Reference Matrls	-	240.00	190.00	260.00	310.00	270.00	290.00	330.00	250.00	320.00	360.00	442.00	-	3,262.00	
4300 Materials & Supplies	-	5,700.00	7,100.00	7,900.00	7,200.00	6,200.00	6,900.00	6,600.00	7,500.00	7,700.00	7,300.00	8,484.00	30,000.00	108,584.00	
4400 Non-Capitalized Furniture & Equip.	-	-	1,500.00	770.00	850.00	1,050.00	1,690.00	950.00	890.00	530.00	650.00	920.00	-	9,800.00	
4000 Books and Supplies	-	11,140.00	19,290.00	19,530.00	17,360.00	14,220.00	16,880.00	15,780.00	15,140.00	15,750.00	17,410.00	19,146.00	30,000.00	211,646.00	
5200 Travel & Conference	500.00	1,025.00	1,500.00	1,250.00	405.00	-	271.00	432.00	600.00	340.00	330.00	266.00	-	6,919.00	
5300 Dues & Membership	5,000.00	3,700.00	3,300.00	2,850.00	-	-	-	-	-	-	124.00	-	-	14,974.00	
5400 Insurance	17,921.00	4,320.00	4,320.00	4,320.00	4,320.00	4,320.00	4,320.00	4,320.00	4,320.00	4,320.00	-	-	-	52,481.00	
5500 Oper. and Housekeeping Svcs.	4,600.00	6,700.00	7,500.00	6,500.00	6,200.00	5,000.00	6,300.00	6,300.00	7,100.00	6,200.00	6,500.00	6,296.00	4,000.00	79,196.00	
5600 Rentals, Leases, Repairs & Non-Capitalized Improvements	19,300.00	24,100.00	24,600.00	26,700.00	25,900.00	24,300.00	26,200.00	24,700.00	26,300.00	26,800.00	27,100.00	25,841.00	13,100.00	314,941.00	
5800 Prof/Consult Svcs & Oper. Exp.	13,140.00	19,400.00	17,600.00	17,500.00	17,400.00	16,300.00	18,700.00	18,100.00	17,600.00	17,700.00	19,400.00	20,633.00	5,700.00	219,173.00	
5890 Oversight Fees	-	7,593.95	3,796.97	3,796.97	3,796.97	3,796.97	3,796.97	3,796.97	3,796.97	3,796.97	3,796.97	3,797.00	-	45,563.68	
5900 Communications	1,300.00	1,450.00	1,100.00	1,600.00	1,550.00	1,350.00	1,300.00	1,700.00	1,400.00	1,520.00	1,650.00	1,633.00	670.00	18,223.00	
5000 Services and Other Operating Exp.	61,761.00	68,288.95	63,716.97	64,516.97	59,571.97	55,066.97	60,887.97	59,348.97	61,116.97	56,356.97	58,900.97	58,466.00	23,470.00	751,470.68	
6000 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7000 Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1000-7000 Expenditures	280,998.00	327,669.95	432,597.97	452,646.97	445,080.97	427,323.97	449,360.97	455,850.97	479,896.97	447,635.97	482,910.97	397,175.33	68,470.00	5,147,619.01	
Accounts Payable / Prepaid Expenditures	(87,450.00)	31,610.00	21,960.00	2,580.00	2,580.00	-	-	-	-	9,500.00	6,200.00	94,500.00	(110,200.00)	(28,720.00)	
Other Disbursements / Non-Expenditures	0.01	2,348.82	67.96	1,718.42	17.67	17.71	4,179.41	63.72	-	7,248.91	-	7,439.37	-	23,100.00	
Net Increase/(Decrease)	(186,572.27)	778,901.87	10,662.28	(10,616.06)	(22,369.07)	22,290.48	65,559.11	31,021.79	(310,096.37)	42,844.86	(156,496.88)	(249,805.08)	1,208,992.90	1,220,317.57	
Cash Balance (Includes Beginning Balance)	214,464.62	991,366.50	1,002,028.78	991,412.72	969,043.65	961,334.13	1,056,883.24	1,087,915.03	777,818.66	820,663.52	664,166.64	414,361.56			

** Categorical Block Grant (Formerly Object 8480 thru 2008-09 - Starting with 2009-10 use Object 8590)

School has a \$200,000.00 line of credit.

Three Year Financial History - Unaudited Actuals - Three Year Projection

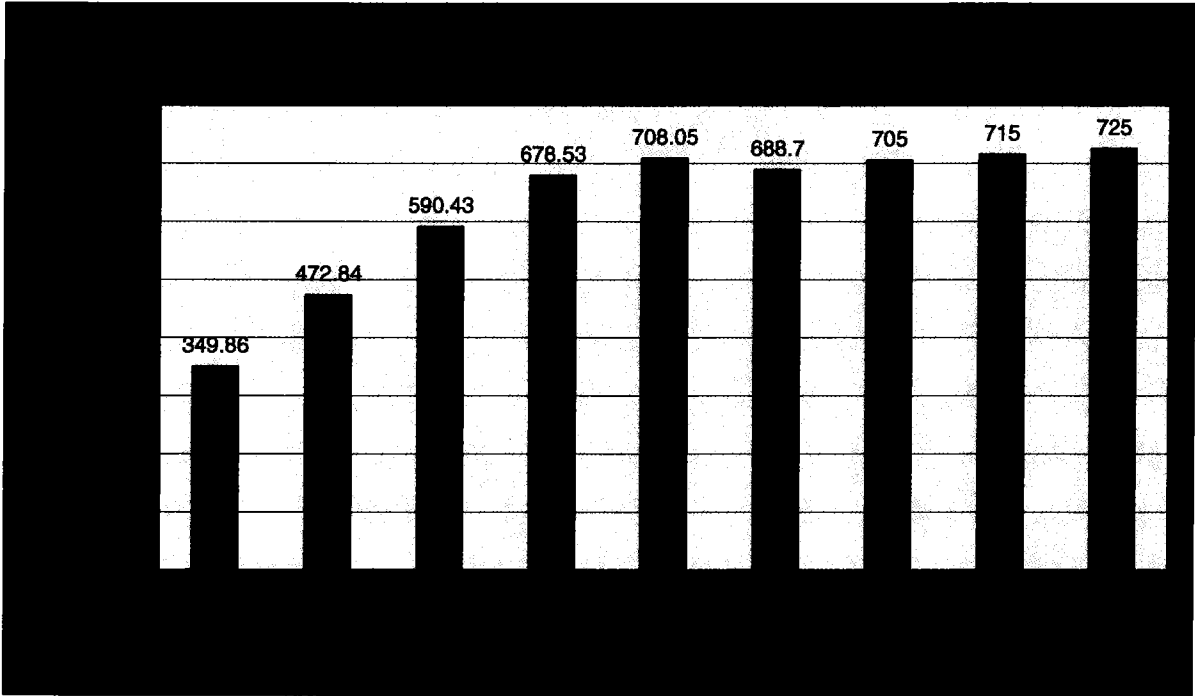
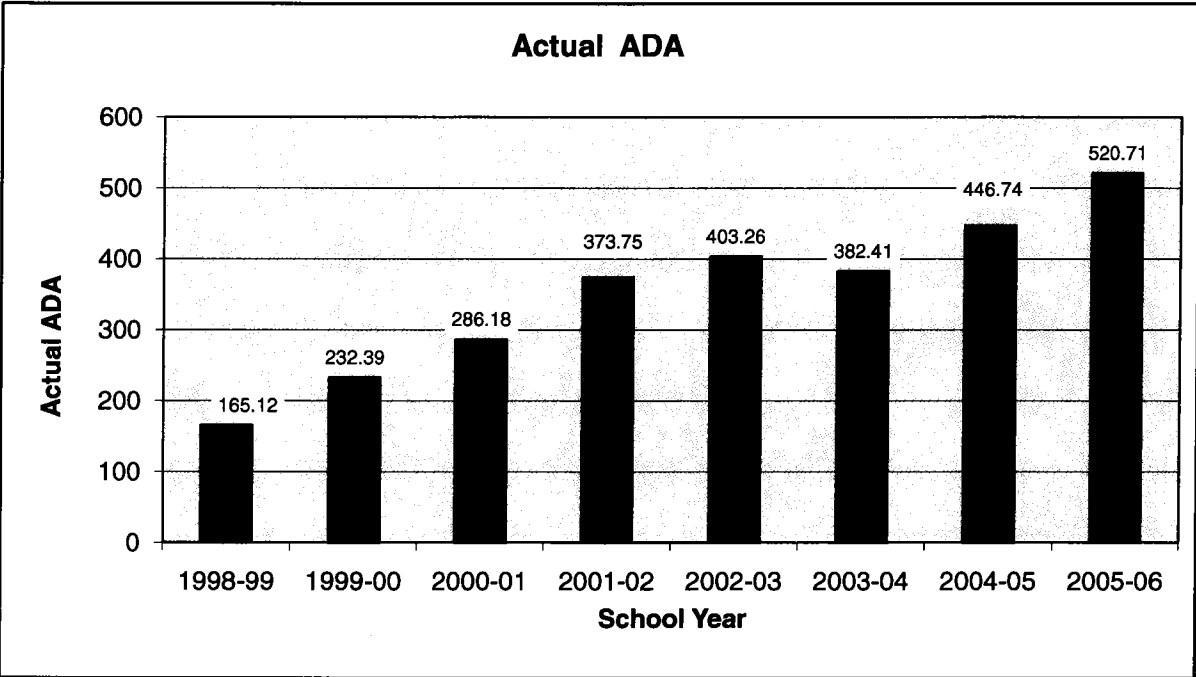
Board Mtg. (09/13/10)

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Unaudited Actuals	2010-11 Projected	2011-12 Projected	2012-2013 Projected
Revenues							
General Purpose - State Aid	\$ 3,660,764	\$ 4,423,218	\$ 4,525,617	\$ 3,891,264	\$ 3,965,163	\$ 4,095,909	\$ 4,254,768
Federal Revenues	\$ 242,469	\$ 180,896	\$ 180,497	\$ 532,332	\$ 183,156	\$ 183,156	\$ 183,156
State Revenues	\$ 437,997	\$ 445,370	\$ 722,088	\$ 535,710	\$ 505,332	\$ 519,949	\$ 535,841
Other Local Revenues	\$ 9,102	\$ 21,859	\$ 15,744	\$ 8,450	\$ 9,100	\$ 9,100	\$ 9,100
Tfr from ESUSD (Sp Ed)	\$ 32,665	\$ 146,304	\$ 203,484	\$ 271,514	\$ 225,383	\$ 228,579	\$ 231,776
Total Revenues	\$ 4,382,998	\$ 5,217,646	\$ 5,647,430	\$ 5,239,270	\$ 4,888,134	\$ 5,036,693	\$ 5,214,641
\$ Increase	\$ 886,458	\$ 834,648	\$ 429,784	\$ (408,160)	\$ (351,137)	\$ 148,558	\$ 177,947
% Increase	25.35%	19.04%	8.24%	-7.23%	-6.70%	3.04%	3.53%
Expenditures							
Certificated Salaries	\$ 1,844,417	\$ 2,331,520	\$ 2,598,036	\$ 2,300,811	\$ 2,208,417	\$ 2,256,125	\$ 2,269,605
Classified Salaries	\$ 527,099	\$ 545,930	\$ 583,950	\$ 544,594	\$ 576,686	\$ 579,186	\$ 580,386
Employee Benefits	\$ 605,360	\$ 805,040	\$ 962,738	\$ 1,062,626	\$ 1,108,552	\$ 1,229,449	\$ 1,334,511
Books and Supplies	\$ 652,578	\$ 735,574	\$ 428,995	\$ 285,940	\$ 221,416	\$ 210,478	\$ 211,646
Contracted Services/Operations	\$ 636,813	\$ 592,341	\$ 649,638	\$ 684,765	\$ 703,843	\$ 709,591	\$ 751,471
Capital Outlay	\$ 101,567	\$ 48,281	\$ 15,176	\$ 29,780	0	0	0
Total Expenditures	\$ 4,367,834	\$ 5,058,685	\$ 5,238,533	\$ 4,908,516	\$ 4,818,913	\$ 4,984,829	\$ 5,147,619
\$ Increase	\$ 904,819	\$ 690,851	\$ 179,848	\$ (330,017)	\$ (89,603)	\$ 165,916	\$ 162,790
% Increase	26.13%	15.82%	3.56%	-6.30%	-1.83%	3.44%	3.27%
Beginning Fund Balance	\$ 521,472	\$ 536,636	\$ 695,596	\$ 1,104,494	\$ 1,435,248	\$ 1,504,468	\$ 1,556,332
Balance(Deficit)	\$ 15,164	\$ 158,961	\$ 408,897	\$ 330,754	\$ 69,221	\$ 51,864	\$ 67,022
Ending Fund Balance	\$ 536,636	\$ 695,597	\$ 1,104,494	\$ 1,435,248	\$ 1,504,468	\$ 1,556,332	\$ 1,623,354
	10.94%	12.09%	17.41%	22.62%	23.79%	23.79%	23.98%
SB 740 Minimum Percentages	40% / 80%	40% / 80%	40% / 80%	40% / 80%	40% / 80%	40% / 80%	40% / 80%
Certificated Salaries & Benefits	56.64%	57.41%	60.29%	60.96%	63.87%	65.02%	64.75%
Instructional & Instr Related	80.97%	81.28%	78.94%	79.13%	82.63%	83.32%	82.83%
Instr/Instr Rel (including Allowable Facility Costs)			80.13%	80.42%	84.01%	84.66%	84.12%

Certificated Salaries:
 Classified Salaries:
 Employee Benefits:
 Books and Supplies:
 Contracted Services/Operations:
 Capital Outlay:

Teachers, administrators, counselors, librarians, supervisors, psychologist and other employees who maintain a credential with the State of CA
 Support staff, uncredentialed administrators, clerical, maintenance and other personnel who are not required to maintain a credential
 Employer contributions to STRS, FICA, Medicare, State Disability, State Unemployment, Worker Comp
 Items which are "consumed" and generally not capitalized, such as textbooks and supplies for the classroom, office, maintenance, etc.
 Utilities, repairs, outside printing, travel, leases, legal fees, insurance, communications, consultants and other service contracts
 Cost of new & replacement equipment \$2,500 or more.

Student Attendance Second Period Principal Apportionment P-2



Facility Costs Actual and Estimated

2009-2010

Actual \$ 0.97478 /sq ft per mo

0% increase from prior year

Building		Total Sq Ft	Amount / Sq Ft / Mo	Amount / Month	Months	Total Cost
1939 Suite #103	Lab 1	643	\$ 0.97478	\$ 626.78	12	\$ 7,521.40
1939 Suite #101	Admin	1,203	\$ 0.97478	\$ 1,172.66	12	\$ 14,071.92
1931 Suite #101	Main Office	4,039	\$ 0.97478	\$ 3,937.14	12	\$ 47,245.64
1923 Suite #101	Lab 4	1,228	\$ 0.97478	\$ 1,197.03	12	\$ 14,364.36
1923 Suite #102	Elementary	1,569	\$ 0.97478	\$ 1,529.43	12	\$ 18,353.16
1923 Suite #103	Special Ed	1,377	\$ 0.97478	\$ 1,342.27	12	\$ 16,107.26
1903 Suite #101	Library	1,222	\$ 0.97478	\$ 1,191.18	12	\$ 14,294.17
1903 Suite # 102	EII	1,244	\$ 0.97478	\$ 1,212.63	12	\$ 14,551.52
1903 Suite # 103	Lab 3	887	\$ 0.97478	\$ 864.63	12	\$ 10,375.56
1903 Suite #104	Lab 2	851	\$ 0.97478	\$ 829.54	12	\$ 9,954.45
1885 Suite #101	High School/Records	1,346	\$ 0.97478	\$ 1,312.05	12	\$ 15,744.65
1885 Suite #102	High School	832	\$ 0.97478	\$ 811.02	12	\$ 9,732.20
1885 Suite #104	High School	1,070	\$ 0.97478	\$ 1,043.02	12	\$ 12,516.24
		17,511	\$ 0.97478	\$ 17,069.38		\$ 204,832.54
		<i>Add'l</i>	-			
Annual CAM (65.02% Occupancy)				actual	6.5%	\$ 19,855.98
Annual Utilities (water/sewer/trash) (58.96% of Complex)				actual	-0.4%	\$ 4,432.61
Total Annual Expense						\$ 229,121.13
Actual Cost per Square Foot per Month						\$ 1.09

2010-2011

Actual \$ 0.98355 /sq ft per mo

0.9% increase from prior year

Building		Total Sq Ft	Amount / Sq Ft / Mo	Amount / Month	Months	Total Cost
1939 Suite #103	Lab 1	643	\$ 0.98355	\$ 632.42	12	\$ 7,589.04
1939 Suite #101	Admin	1,203	\$ 0.98355	\$ 1,183.21	12	\$ 14,198.52
1931 Suite #101	Main Office	4,039	\$ 0.98355	\$ 3,972.57	12	\$ 47,670.84
1923 Suite #101	Lab 4	1,228	\$ 0.98355	\$ 1,207.80	12	\$ 14,493.60
1923 Suite #102	Elementary	1,569	\$ 0.98355	\$ 1,543.20	12	\$ 18,518.40
1923 Suite #103	Special Ed	1,377	\$ 0.98355	\$ 1,354.35	12	\$ 16,252.20
1903 Suite #101	Library	1,222	\$ 0.98355	\$ 1,201.90	12	\$ 14,422.80
1903 Suite # 102	EII	1,244	\$ 0.98355	\$ 1,223.54	12	\$ 14,682.48
1903 Suite # 103	Lab 3	887	\$ 0.98355	\$ 872.42	12	\$ 10,469.04
1903 Suite #104	Lab 2	851	\$ 0.98355	\$ 837.00	12	\$ 10,044.00
1885 Suite #101	High School/Records	1,346	\$ 0.98355	\$ 1,323.87	12	\$ 15,886.44
1885 Suite #102	High School	832	\$ 0.98355	\$ 818.32	12	\$ 9,819.84
1885 Suite #104	High School	1,070	\$ 0.98355	\$ 1,052.40	12	\$ 12,628.80
		17,511	\$ 0.98355	\$ 17,223.00		\$ 206,676.00
		<i>Add'l</i>	-			
Annual CAM (65.02% Occupancy)				estimated increase from prior year	25%	\$ 24,819.98
Annual Utilities (water/sewer/trash) (58.96% of Complex)				estimated increase from prior year	15%	\$ 5,097.50
Total Annual Expense						\$ 236,593.48
Actual Cost per Square Foot per Month						\$ 1.13

Facility Costs Actual and Estimated

2011-2012

Estimated \$ 1.0180 /sq ft per mo

3.5% increase

Building		Total Sq Ft	Amount / Sq Ft / Mo	Amount / Month	Months	Total Cost
1939 Suite #103	Lab 1	643	\$ 1.0180	\$ 654.56	12	\$ 7,854.72
1939 Suite #101	Admin	1,203	\$ 1.0180	\$ 1,224.63	12	\$ 14,695.56
1931 Suite #101	Main Office	4,039	\$ 1.0180	\$ 4,111.61	12	\$ 49,339.32
1923 Suite #101	Lab 4	1,228	\$ 1.0180	\$ 1,250.08	12	\$ 15,000.96
1923 Suite #102	Elementary	1,569	\$ 1.0180	\$ 1,597.21	12	\$ 19,166.52
1923 Suite #103	Special Ed	1,377	\$ 1.0180	\$ 1,401.75	12	\$ 16,821.00
1903 Suite #101	Library	1,222	\$ 1.0180	\$ 1,243.97	12	\$ 14,927.64
1903 Suite # 102	EII	1,244	\$ 1.0180	\$ 1,266.36	12	\$ 15,196.32
1903 Suite # 103	Lab 3	887	\$ 1.0180	\$ 902.95	12	\$ 10,835.40
1903 Suite #104	Lab 2	851	\$ 1.0180	\$ 866.30	12	\$ 10,395.60
1885 Suite #101	High School/Records	1,346	\$ 1.0180	\$ 1,370.20	12	\$ 16,442.40
1885 Suite #102	High School	832	\$ 1.0180	\$ 846.96	12	\$ 10,163.52
1885 Suite #104	High School	1,070	\$ 1.0180	\$ 1,089.24	12	\$ 13,070.88
		17,511	\$ 1.0180	\$ 17,825.82		\$ 213,909.84
		<i>Add'l</i>	-			
Annual CAM (65.02% Occupancy)				estimated increase from prior year	25%	\$ 31,024.97
Annual Utilities (water/sewer/trash) (58.96% of Complex)				estimated increase from prior year	15%	\$ 5,862.13
Total Annual Expense						\$ 250,796.94
Actual Cost per Square Foot per Month						\$ 1.19

2012-2013

Estimated \$ 1.0536 /sq ft per mo

3.5% increase

Building		Total Sq Ft	Amount / Sq Ft / Mo	Amount / Month	Months	Total Cost
1939 Suite #103	Lab 1	643	\$ 1.0536	\$ 677.47	12	\$ 8,129.64
1939 Suite #101	Admin	1,203	\$ 1.0536	\$ 1,267.49	12	\$ 15,209.88
1931 Suite #101	Main Office	4,039	\$ 1.0536	\$ 4,255.52	12	\$ 51,066.24
1923 Suite #101	Lab 4	1,228	\$ 1.0536	\$ 1,293.83	12	\$ 15,525.96
1923 Suite #102	Elementary	1,569	\$ 1.0536	\$ 1,653.11	12	\$ 19,837.32
1923 Suite #103	Special Ed	1,377	\$ 1.0536	\$ 1,450.82	12	\$ 17,409.84
1903 Suite #101	Library	1,222	\$ 1.0536	\$ 1,287.51	12	\$ 15,450.12
1903 Suite # 102	EII	1,244	\$ 1.0536	\$ 1,310.69	12	\$ 15,728.28
1903 Suite # 103	Lab 3	887	\$ 1.0536	\$ 934.55	12	\$ 11,214.60
1903 Suite #104	Lab 2	851	\$ 1.0536	\$ 896.62	12	\$ 10,759.44
1885 Suite #101	High School/Records	1,346	\$ 1.0536	\$ 1,418.15	12	\$ 17,017.80
1885 Suite #102	High School	832	\$ 1.0536	\$ 876.60	12	\$ 10,519.20
1885 Suite #104	High School	1,070	\$ 1.0536	\$ 1,127.36	12	\$ 13,528.32
		17,511	\$ 1.0536	\$ 18,449.72		\$ 221,396.64
		<i>Add'l</i>	-			
Annual CAM (65.02% Occupancy)				estimated increase from prior year	25%	\$ 38,781.21
Annual Utilities (water/sewer/trash) (58.96% of Complex)				estimated increase from prior year	15%	\$ 6,741.45
Total Annual Expense						\$ 266,919.30
Actual Cost per Square Foot per Month						\$ 1.27

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT – ALTERNATIVE FORM
July 1, 2009 to June 30, 2010

CHARTER SCHOOL CERTIFICATION

Charter School Name: University High School
CDS #: 10621660114553
Charter Approving Entity: Fresno Unified School District
County: Fresno County
Charter #: 0875

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

Patrick Jensen
Name

Financial Analyst
Title

559-457-3536
Telephone

Patrick.Jensen@fresnounified.org
E-mail address

For Charter School:

Janelle Ulheim
Name

Business Manager
Title

559-855-3662 ext 108
Telephone

julheim@sierra.k12.ca.us
E-mail address

To the entity that approved the charter school:

2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 
Charter School Official
(Original signature required)


Date: 8-19-2010

Printed Name: Dr. James Bushman

Title: Head of School

To the County Superintendent of Schools:

2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 09/02/10

Printed Name: Ruth F. Quinto

Title: Deputy Superintendent/CF0

To the Superintendent of Public Instruction:

2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

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

Date: _____

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: University High School

CDS #: 10621660114553

Charter Approving Entity: Fresno Unified School District

County: Fresno County

Charter #: 0875

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. Revenue Limit Sources				
State Aid - Current Year	8011	(14,946.00)		(14,946.00)
Charter Schools General Purpose Entitlement - State Aid	8015	2,188,812.00		2,188,812.00
State Aid - Prior Years	8019	(8,718.00)		(8,718.00)
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	UNA18080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools):				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096			0.00
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		2,165,148.00	0.00	2,165,148.00
2. Federal Revenues (see NOTE on last page)				
No Child Left Behind (incl. ARRA)	8290		110,538.00	110,538.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues (incl. ARRA)	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	110,538.00	110,538.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	228,048.05	17,570,737.43	17,798,785.48
Total, Other State Revenues		228,048.05	17,570,737.43	17,798,785.48
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	623,317.87	226,980.13	850,298.00
Total, Local Revenues		623,317.87	226,980.13	850,298.00
5. TOTAL REVENUES		3,016,513.92	17,908,255.56	20,924,769.48
B. EXPENDITURES (see NOTE on last page)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,112,744.19	158,178.00	1,270,922.19
Certificated Pupil Support Salaries	1200	114,759.80	4,038.00	118,797.80
Certificated Supervisors' and Administrators' Salaries	1300	201,824.48		201,824.48
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,429,328.47	162,216.00	1,591,544.47
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	27,977.00		27,977.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	28,273.56		28,273.56
Clerical and Office Salaries	2400	101,498.90		101,498.90
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		157,749.46	0.00	157,749.46

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: University High School

CDS #: 10621660114553

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	116,546.26	12,021.84	128,568.10
PERS	3201-3202	10,706.74		10,706.74
OASDI / Medicare / Alternative	3301-3302	33,036.79	2,090.11	35,126.90
Health and Welfare Benefits	3401-3402	275,829.64	20,581.68	296,411.32
Unemployment Insurance	3501-3502	4,831.68	446.46	5,278.14
Workers' Compensation Insurance	3601-3602	20,279.16	1,850.70	22,129.86
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		461,230.27	36,990.79	498,221.06
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	726.23		726.23
Books and Other Reference Materials	4200	73,829.59		73,829.59
Materials and Supplies	4300	83,536.69	10,869.44	94,406.13
Noncapitalized Equipment	4400	8,102.58		8,102.58
Food	4700			0.00
Total, Books and Supplies		166,195.09	10,869.44	177,064.53
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	22,555.05	7,328.84	29,883.89
Dues and Memberships	5300	2,639.00		2,639.00
Insurance	5400	11,708.76		11,708.76
Operations and Housekeeping Services	5500			0.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	72,466.84		72,466.84
Professional/Consulting Services and Operating Expend.	5800	159,846.65	1,072,300.04	1,232,146.69
Communications	5900			0.00
Total, Services and Other Operating Expenditures		269,216.30	1,079,628.88	1,348,845.18
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200		8,318,447.43	8,318,447.43
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400		76,162.38	76,162.38
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	8,394,609.81	8,394,609.81
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	240,344.39		240,344.39
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total, Other Outgo		240,344.39	0.00	240,344.39
8. TOTAL EXPENDITURES		2,724,063.98	9,684,314.92	12,408,378.90
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		292,449.94	8,223,940.64	8,516,390.58

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: University High School

CDS #: 10621660114553

Description	Object Code	Unrestricted	Restricted	Total
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		292,449.94	8,223,940.64	8,516,390.58
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	1,067,434.69	290,109.81	1,357,544.50
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00
c. Adjusted Beginning Balance		1,067,434.69	290,109.81	1,357,544.50
2. Ending Fund Balance, June 30 (E+F1c)		1,359,884.63	8,514,050.45	9,873,935.08
Components of Ending Fund Balance (Optional):				
Reserve for Revolving Cash (equals Object 9130)	9711	1,000.00	0.00	1,000.00
Reserve for Stores (equals Object 9320)	9712	1,152.13	0.00	1,152.13
Reserve for Prepaid Expenditures (equals Object 9330)	9713	0.00	0.00	0.00
Reserve for All Others	9719			0.00
General Reserve	9730			0.00
Legally Restricted Balance	9740			0.00
Designated for Economic Uncertainties	9770			0.00
Other Designations	9775, 9780			0.00
Undesignated / Unappropriated Amount	9790	1,357,732.50	8,514,050.45	9,871,782.95
G. ASSETS				
1. Cash				
In County Treasury	9110	1,113,560.02	10,549,299.61	11,662,859.63
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120			0.00
In Revolving Fund	9130	1,000.00		1,000.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140	2,597.00		2,597.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	632,060.19	10,565.18	642,625.37
4. Due from Grantor Governments	9290			0.00
5. Stores	9320	1,152.13		1,152.13
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Capital Assets (for accrual basis only)	9400-9499			0.00
9. TOTAL ASSETS		1,750,369.34	10,559,864.79	12,310,234.13
H. LIABILITIES				
1. Accounts Payable	9500	390,484.71	2,045,814.34	2,436,299.05
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		390,484.71	2,045,814.34	2,436,299.05
I. FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		1,359,884.63	8,514,050.45	9,873,935.08

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: University High School

CDS #: 10621660114553

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2,
THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:**

1. Federal Revenues Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL	0.00	0.00	0.00

2. Community Services Expenditures

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Personnel Salaries	\$ 0.00
b. Noncertificated Personnel Salaries	
c. Employee Benefits	
d. Books and Supplies	
e. Services and Other Operating Expenditures	
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL SUPPLEMENTAL FORM FOR BUDGET AND INTERIM REVIEWS
MULTI YEAR PROJECTION FOR FISCAL YEAR STARTING 2009-2010**

- Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

University High School Fresno Unified		2010-2011			2011-2012			2012-2013		
Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES										
1. Revenue Limit Sources										
State Aid - Current Year	8011	2,242,682.00		2,242,682.00	2,295,324.00		2,295,324.00	2,357,103.00		2,357,103.00
Charter Schools General Purpose Entitlement - State Aid	8015	0.00		0.00	0.00		0.00	0.00		0.00
State Aid - Prior Years	8019	0.00		0.00	0.00		0.00	0.00		0.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039	0.00		0.00	0.00		0.00	0.00		0.00
County and District Taxes (for revenue limit funded schools)	8040-8079	0.00		0.00	0.00		0.00	0.00		0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089	0.00		0.00	0.00		0.00	0.00		0.00
Revenue Limit Transfers (for revenue limit funded schools):		0.00		0.00	0.00		0.00	0.00		0.00
PERS Reduction Transfer	8092	0.00		0.00	0.00		0.00	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	272,400.00		272,400.00	272,400.00		272,400.00	272,400.00		272,400.00
Other Revenue Limit Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total, Revenue Limit Sources		2,515,082.00	0.00	2,515,082.00	2,567,724.00	0.00	2,567,724.00	2,629,503.00	0.00	2,629,503.00
2. Federal Revenues (see NOTE on last page)										
No Child Left Behind	8290		0.00	0.00		0.00	0.00		0.00	0.00
Special Education - Federal	8181, 8182		0.00	0.00		0.00	0.00		0.00	0.00
Child Nutrition - Federal	8220		0.00	0.00		0.00	0.00		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total, Federal Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Other State Revenues										
Charter Schools Categorical Block Grant	8480	173,589.00		173,589.00	177,069.00		177,069.00	181,420.00		181,420.00
Special Education - State	StateRevSE		0.00	0.00		0.00	0.00		0.00	0.00
All Other State Revenues	StateRevAO	58,396.00	0.00	58,396.00	58,499.00	0.00	58,499.00	58,619.00	0.00	58,619.00
Total, Other State Revenues		231,985.00	0.00	231,985.00	235,568.00	0.00	235,568.00	240,039.00	0.00	240,039.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	265,000.00	0.00	265,000.00	260,000.00	0.00	260,000.00	255,000.00	0.00	255,000.00
Total, Local Revenues		265,000.00	0.00	265,000.00	260,000.00	0.00	260,000.00	255,000.00	0.00	255,000.00
5. TOTAL REVENUES										
		3,012,067.00	0.00	3,012,067.00	3,063,292.00	0.00	3,063,292.00	3,124,542.00	0.00	3,124,542.00
EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,322,849.00		1,322,849.00	1,326,939.00	0.00	1,326,939.00	1,378,488.00	0.00	1,378,488.00
Certificated Pupil Support Salaries	1200	118,798.00	0.00	118,798.00	119,165.00	0.00	119,165.00	123,794.00	0.00	123,794.00
Certificated Supervisors' and Administrators' Salaries	1300	211,825.00	0.00	211,825.00	212,481.00	0.00	212,481.00	220,735.00	0.00	220,735.00
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		1,653,472.00	0.00	1,653,472.00	1,658,585.00	0.00	1,658,585.00	1,723,017.00	0.00	1,723,017.00
2. Noncertificated Salaries										
Noncertificated Instructional Salaries	2100	12,439.00	0.00	12,439.00	12,757.00	0.00	12,757.00	13,160.00	0.00	13,160.00
Noncertificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	28,273.00	0.00	28,273.00	28,995.00	0.00	28,995.00	29,911.00	0.00	29,911.00
Clerical and Office Salaries	2400	121,163.00	0.00	121,163.00	124,256.00	0.00	124,256.00	128,179.00	0.00	128,179.00
Other Noncertificated Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total, Noncertificated Salaries		161,875.00	0.00	161,875.00	166,008.00	0.00	166,008.00	171,250.00	0.00	171,250.00

**CHARTER SCHOOL SUPPLEMENTAL FORM FOR BUDGET AND INTERIM REVIEWS
MULTI YEAR PROJECTION FOR FISCAL YEAR STARTING 2009-2010**

- Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

University High School Fresno Unified		2010-2011			2011-2012			2012-2013		
Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
3. Employee Benefits										
STRS	3101-3102	136,412.00	0.00	136,412.00	139,467.00	0.00	139,467.00	144,793.00	0.00	144,793.00
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	39,116.00	0.00	39,116.00	39,992.00	0.00	39,992.00	41,519.00	0.00	41,519.00
Health and Welfare Benefits	3401-3402	378,360.00	0.00	378,360.00	386,835.00	0.00	386,835.00	401,606.00	0.00	401,606.00
Unemployment Insurance	3501-3502	13,071.00	0.00	13,071.00	13,364.00	0.00	13,364.00	13,874.00	0.00	13,874.00
Workers' Compensation Insurance	3601-3602	21,966.00	0.00	21,966.00	22,458.00	0.00	22,458.00	23,316.00	0.00	23,316.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		588,925.00	0.00	588,925.00	602,116.00	0.00	602,116.00	625,108.00	0.00	625,108.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Other Reference Materials	4200	53,512.00	0.00	53,512.00	53,512.00	0.00	53,512.00	53,512.00	0.00	53,512.00
Materials and Supplies	4300	73,988.00	0.00	73,988.00	73,988.00	0.00	73,988.00	73,988.00	0.00	73,988.00
Noncapitalized Equipment	4400	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00
Food	4700	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00
Total, Books and Supplies		140,000.00	0.00	140,000.00	140,000.00	0.00	140,000.00	140,000.00	0.00	140,000.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00
Dues and Memberships	5300	2,600.00	0.00	2,600.00	2,600.00	0.00	2,600.00	2,600.00	0.00	2,600.00
Insurance	5400	18,000.00	0.00	18,000.00	18,000.00	0.00	18,000.00	18,000.00	0.00	18,000.00
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	31,500.00	0.00	31,500.00	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00
Professional/Consulting Services and Operating Expend.	5800	63,820.00	0.00	63,820.00	63,820.00	0.00	63,820.00	63,820.00	0.00	63,820.00
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total, Services and Other Operating Expenditures		130,920.00	0.00	130,920.00	114,420.00	0.00	114,420.00	114,420.00	0.00	114,420.00
6. Capital Outlay										
(Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Other Outgo										
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7281-7299	423,294.00	0.00	423,294.00	350,513.00	0.00	350,513.00	350,513.00	0.00	350,513.00
Debt Service:										
Interest	7438	0.00	0.00	0.00	0.00	0.00	0.00	354,835.00	0.00	354,835.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		423,294.00	0.00	423,294.00	350,513.00	0.00	350,513.00	705,348.00	0.00	705,348.00

**CHARTER SCHOOL SUPPLEMENTAL FORM FOR BUDGET AND INTERIM REVIEWS
MULTI YEAR PROJECTION FOR FISCAL YEAR STARTING 2009-2010**

- Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

University High School Fresno Unified		2010-2011			2011-2012			2012-2013		
Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
8. TOTAL EXPENDITURES		3,098,486.00	0.00	3,098,486.00	3,031,642.00	0.00	3,031,642.00	3,479,143.00	0.00	3,479,143.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(86,419.00)	0.00	(86,419.00)	31,650.00	0.00	31,650.00	(354,601.00)	0.00	(354,601.00)
OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		(86,419.00)	0.00	(86,419.00)	31,650.00	0.00	31,650.00	(354,601.00)	0.00	(354,601.00)
FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	1,359,884.63	0.00	1,359,884.63	1,273,465.63	0.00	1,273,465.63	1,305,115.63	0.00	1,305,115.63
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adjusted Beginning Balance		1,359,884.63	0.00	1,359,884.63	1,273,465.63	0.00	1,273,465.63	1,305,115.63	0.00	1,305,115.63
2. Ending Fund Balance, June 30 (E+F1c)		1,273,465.63	0.00	1,273,465.63	1,305,115.63	0.00	1,305,115.63	950,514.63	0.00	950,514.63
3. Components of Ending Fund Balance										
Reserve for Revolving Cash (equals Object 9130)	9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00
Reserve for Stores (equals Object 9320)	9712	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals Object 9330)	9713	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reserve for All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Reserve	9730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Legally Restricted Balance	9740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Designated for Economic Uncertainties	9770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Designations	9775, 9780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Undesignated / Unappropriated Amount	9790	1,272,465.63	0.00	1,272,465.63	1,304,115.63	0.00	1,304,115.63	949,514.63	0.00	949,514.63
Components of Ending Fund Balance (Must Balance with Line 2)		1,273,465.63	0.00	1,273,465.63	1,305,115.63	0.00	1,305,115.63	950,514.63	0.00	950,514.63
		Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance

4. Multi-Year Budget Assumptions (Summary)

2009-2010	2010-2011	2011-2012

**CHARTER SCHOOL SUPPLEMENTAL FORM FOR BUDGET AND INTERIM REVIEWS
MULTI YEAR PROJECTION FOR FISCAL YEAR STARTING 2009-2010**

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

University High School Fresno Unified		2010-2011			2011-2012			2012-2013		
Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total

REVENUES

Revenue Limit for 08-09 is \$6611 per ADA which was the amount adopted in February 2009.
 Revenue Limit for 09-10 is based on a COLA of 4.25%, a deficit factor of 18.355% and a one-time reduction of \$250 based on the inability of the State of California to adopt reductions to the 08-09 rates prior to the June 30, 2009 deadline.
 Revenue limit changes each year are estimated based on Statutory COLA and deficit factors as reported in the 2009 School Services of California School District and County Office Financial Projection Dartboard (ABX41 Budget Version) (Revised August 10, 2009)

	2008-09	2009-10	2010-11	2011-12	2012-13
COLA		-2.62% -7.64% - \$250	0.50%	2.30%	2.50%
Per S	\$6,611	\$5,845	\$6,125	\$6,266	\$6,423

Charter School Block Grant is estimated at \$500 per ADA adjusted for attendance of 96.68% for 07-08, \$425 per ADA for 08-09, 09/10 thru 12/13 changed by proposed COLA. (09/10 = \$401, 10/11 = \$403, 11/12 = \$413, 12-13 = \$423)

State grants are reduced from the 07-08 level by 15.40% for 08-09, reduced by 4.50% for 09-10, increased by .50% for 10-11, increased by 2.30% for 11-12, 2.5% for 12-13.

State Fiscal Stabilization Funds are a one-time Federal grant

Science Dissemination Grant is a one-time grant for \$423,138 which is removed after 08-09. \$316,638 was received in 08-09, \$106,500 will be received in 09-10.

EXPENDITURES

All salaries received a 3% salary increase in 09-10.

Certificated salaries increased for step and column movements of current employees (1.45%), plus increase at COLA after 09-10. Salaries are not decreased for years with negative COLA. Staff will be adequate to teach up to 450 students.

Classified salaries increased for step and column movements of current employees (.74%), plus increase at COLA after 09-10. Salaries are not decreased for years with negative COLA.

Property/Liability insurance is not estimated to increase until new school is finished.

Health Insurance increased by 5% per year.

Assumes payments on School Facilities program would begin November 2011

Portable facilities leases cease when we occupy the new building in October 2010

The current charge for Fresno State Maintenance/Custodial services is \$9.10/square foot. The estimated interior square footage in the new building is 36,830.

Interest payments are estimated on a loan amount of \$8,000,000 at 2.00% interest (Total apportionment of \$16,000,000) (\$29,569.56 per month)

**CHARTER SCHOOL SUPPLEMENTAL FORM FOR BUDGET AND INTERIM REVIEWS
MULTI YEAR PROJECTION FOR FISCAL YEAR STARTING 2009-2010**

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

University High School Fresno Unified		2010-2011			2011-2012			2012-2013		
Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total

Special Education encroachment is estimated at \$316.47 per student less \$40,000 as agreed with Fresno Unified.

Expenses for the unspent carryover of the Science Dissemination Grant are removed after 2009-10. Certificated salaries-\$183,729, Classified Salaries-\$12,800, Fringe Benefits-\$1,515, Books and Supplies-\$30,151, Travel and Conference-\$10,641

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2009 to June 30, 2010

CHARTER SCHOOL CERTIFICATION

Charter School Name: Valley Arts & Science Academy
CDS #: 10621660111633
Charter Approving Entity: Fresno Unified
County: Fresno
Charter #: 0792

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

For Charter School:

Patrick Jensen
Name

Sandy Fuerte
Name

Financial Analyst
Title

Executive Director
Title

559-457-3536
Telephone

559-497-8272
Telephone


patrick.jensen@fresnounified.org
E-mail address

sfuerte@vasaelementary.com
E-mail address

To the entity that approved the charter school:

(X) 2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:


Charter School Official
(Original signature required)

Date:

8/20/2010

Printed

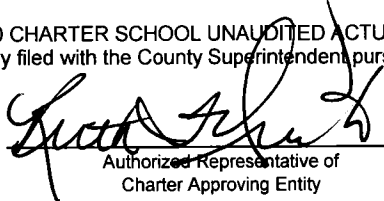
Name: Sandy Fuerte

Title: Executive Director

To the County Superintendent of Schools:

(X) 2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:


Authorized Representative of
Charter Approving Entity
(Original signature required)

Date:

09/02/10

Printed

Name: Ruth F. Quinto

Title: Deputy Superintendent/CF0

To the Superintendent of Public Instruction:

(X) 2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____

Date: _____

County Superintendent/Designee
(Original signature required)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: Valley Arts & Science Academy
 CDS #: 10621660111633
 Charter Approving Entity: Fresno Unified
 County: Fresno
 Charter #: 0792

This charter school uses the following basis of accounting:
(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,158,563.00		1,158,563.00
State Aid - Prior Years	8019			0.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools):				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	159,389.54		159,389.54
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,317,952.54	0.00	1,317,952.54
2. Federal Revenues (see NOTE on last page)				
No Child Left Behind (incl. ARRA)	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		105,170.39	105,170.39
Other Federal Revenues (incl. ARRA)	8110, 8260-8299		105,912.00	105,912.00
Total, Federal Revenues		0.00	211,082.39	211,082.39
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	431,117.11	251,754.49	682,871.60
Total, Other State Revenues		431,117.11	251,754.49	682,871.60
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	77,887.70		77,887.70
Total, Local Revenues		77,887.70	0.00	77,887.70
5. TOTAL REVENUES		1,826,957.35	462,836.88	2,289,794.23
B. EXPENDITURES (see NOTE on last page)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	667,606.01	14,649.50	682,255.51
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	56,374.63	1,959.21	58,333.84
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		723,980.64	16,608.71	740,589.35
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	27,923.40	123,328.48	151,251.88
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	128,317.77	34,531.76	162,849.53
Classroom and Office Salaries	2400			0.00
Charter School Financial Reports	2900			0.00
Other Non-Certificated Salaries	2900			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: Valley Arts & Science Academy

CDS #: 10621660111633

Total, Noncertificated Salaries	156,241.17	157,860.24	314,101.41
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**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: Valley Arts & Science Academy

CDS #: 10621660111633

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	59,954.68	777.60	60,732.28
PERS	3201-3202	9,048.02	1,816.73	10,864.75
OASDI / Medicare / Alternative	3301-3302	28,932.51	5,920.96	34,853.47
Health and Welfare Benefits	3401-3402	131,190.68		131,190.68
Unemployment Insurance	3501-3502	4,284.57	455.71	4,740.28
Workers' Compensation Insurance	3601-3602	15,652.50		15,652.50
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902	6,837.13		6,837.13
Total, Employee Benefits		255,900.09	8,971.00	264,871.09
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	21,591.99	4,357.60	25,949.59
Noncapitalized Equipment	4400	5,220.92		5,220.92
Food	4700	(908.18)	112,179.28	111,271.10
Total, Books and Supplies		25,904.73	116,536.88	142,441.61
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200		3,072.61	3,072.61
Dues and Memberships	5300	38.36	1,791.39	1,829.75
Insurance	5400	11,790.55		11,790.55
Operations and Housekeeping Services	5500	15,317.70		15,317.70
Rentals, Leases, Repairs, and Noncap. Improvements	5600	13,585.95	155,194.00	168,779.95
Professional/Consulting Services and Operating Expend.	5800	354,231.51		354,231.51
Communications	5900	10,530.12		10,530.12
Total, Services and Other Operating Expenditures		405,494.19	160,058.00	565,552.19
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900	68,962.96		68,962.96
Total, Capital Outlay		68,962.96	0.00	68,962.96
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Debt Service:				
Interest	7438	34,606.12		34,606.12
Principal (for modified accrual basis only)	7439			0.00
Total, Other Outgo		34,606.12	0.00	34,606.12
8. TOTAL EXPENDITURES		1,671,089.90	460,034.83	2,131,124.73

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: Valley Arts & Science Academy

CDS #: 10621660111633

C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)	155,867.45	2,802.05	158,669.50
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**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: Valley Arts & Science Academy

CDS #: 10621660111633

Description	Object Code	Unrestricted	Restricted	Total
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)				
		155,867.45	2,802.05	158,669.50
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	182,255.44		182,255.44
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(3,086.44)		(3,086.44)
c. Adjusted Beginning Balance		179,169.00	0.00	179,169.00
2. Ending Fund Balance, June 30 (E+F1c)		335,036.45	2,802.05	337,838.50
Components of Ending Fund Balance (Optional):				
Reserve for Revolving Cash (equals Object 9130)	9711	0.00	0.00	0.00
Reserve for Stores (equals Object 9320)	9712	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals Object 9330)	9713	2,500.00	0.00	2,500.00
Reserve for All Others	9719			0.00
General Reserve	9730	225,980.21	2,802.05	228,782.26
Legally Restricted Balance	9740			0.00
Designated for Economic Uncertainties	9770	106,556.24		106,556.24
Other Designations	9775, 9780			0.00
Undesignated / Unappropriated Amount	9790	0.00	0.00	0.00
G. ASSETS				
1. Cash				
In County Treasury	9110	48,685.54		48,685.54
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	76,572.64	2,802.05	79,374.69
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140	52,489.62		52,489.62
2. Investments	9150			0.00
3. Accounts Receivable	9200	465,575.30		465,575.30
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	2,500.00		2,500.00
7. Other Current Assets	9340	322.38		322.38
8. Capital Assets (for accrual basis only)	9400-9499	875,146.07		875,146.07
9. TOTAL ASSETS		1,521,291.55	2,802.05	1,524,093.60
H. LIABILITIES				
1. Accounts Payable	9500	104,111.11		104,111.11
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	182,143.56		182,143.56
4. Deferred Revenue	9650			0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669	900,000.00		900,000.00
6. TOTAL LIABILITIES		1,186,254.67	0.00	1,186,254.67
I. FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6)				
Unrestricted		335,036.88		335,036.88
Restricted			2,802.05	2,802.05
Total				337,838.93

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: Valley Arts & Science Academy

CDS #: 10621660111633

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2,
THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:**

1. Federal Revenues Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. None	\$ 0.00	0.00	0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL	0.00	0.00	0.00

2. Community Services Expenditures

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Personnel Salaries	\$ 0.00
b. Noncertificated Personnel Salaries	0.00
c. Employee Benefits	0.00
d. Books and Supplies	0.00
e. Services and Other Operating Expenditures	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

Valley Arts & Science Academy
2009-10 Unaudited Actuals (UA) vs. Second Interim

Revenues

- UA Revenue Limit Sources lower than Interim due to lower actual ADA; Second Interim ADA of 279.77, actual P-2 ADA of 272.35
- UA Federal Revenues higher than Interim due to higher than expected Child Nutrition Reimbursements, ARRA Title I and 2008-09 State Fiscal Stabilization correction
- UA State Revenues higher than Interim due to the higher certified rate used for the Categorical Block Grant
- UA Other Local Revenues higher than Interim due to higher than expected fundraising and After School Program dollars

Expenses

- UA Certificated Salaries higher than Interim due to higher use of Substitutes
- UA Classified Salaries lower than Interim due to improved scheduling of employees
- UA Books & Supplies lower than Interim due to a decision made to postpone unnecessary books and supplies purchases to help manage the summer cash flow due to the State Aid deferrals
- UA Services & Other Operating combined with Debt Service Interest is higher than Interim due to higher than expected legal fees, bad debt, professional development, fundraising and internet and website fees

Valley Arts & Science Academy

Budget Summary
As of July 31, 2010

	2010/11	2011/12	2012/13
	Forecast	Forecast	Forecast
SUMMARY			
Revenue			
General Block Grant	1,482,769	1,493,113	1,530,459
Federal Income	169,547	170,892	173,136
Other State Income	429,107	412,220	417,074
Other Local Revenue	34,176	34,176	34,176
Fundraising and Grants	27,720	27,720	27,720
Total Revenue	2,143,319	2,138,122	2,182,565
Expenses			
Compensation and Benefits	1,249,360	1,260,404	1,298,216
Books & Supplies	159,688	159,688	159,688
Services & Operating Exp.	714,844	695,534	677,064
Capital Outlay	-	-	-
Total Expenses	2,123,892	2,115,625	2,134,967
Operating Income (excluding Depreciation)	19,427	22,497	47,598
<i>Operating Income (including Depreciation)</i>	<i>(40,573)</i>	<i>(37,503)</i>	<i>(12,402)</i>
Fund Balance			
Beginning Balance (Unaudited)	337,839	297,266	259,763
Audit Adjustment	-		
Beginning Balance (Audited)	337,839		
Operating Income (including Depreciation)	(40,573)	(37,503)	(12,402)
Ending Fund Balance (including Depreciation)	297,266	259,763	247,360
CDE Recommended Reserve (5% of Expenses)	106,195	105,781	106,748

	2010/11	2011/12	2012/13
	Forecast	Forecast	Forecast
DETAIL			
Enrollment			
K to 3	177	177	177
4 to 6	112	112	112
7 to 8	-	-	-
9 to 12	-	-	-
Total Enrollment	289	289	289
Attendance Rates			
K to 3	94.0%	94.0%	94.0%
4 to 6	95.0%	95.0%	95.0%
Average	94.4%	94.4%	94.4%
ADA			
K to 3	166	166	166
4 to 6	107	107	107
Total ADA	273	273	273
Economically Disadvantaged	130	130	130
Free Lunch	159	159	159
Reduced Lunch	28	28	28
English Language Learners	57	57	57
REVENUE			
General Purpose Block Grant (K - 3)	792,495	797,979	817,920
General Purpose Block Grant (4 - 6)	516,478	520,106	533,122
Subtotal General Purpose Block Grant	1,308,974	1,318,085	1,351,042
General Block Grant			
8015 State Aid	1,157,133	975,912	1,008,870
8096 Property Tax	151,841	342,172	342,172
8480 Charter Schools Categorical Block Grant	173,795	175,029	179,417
SUBTOTAL - General Block Grant	1,482,769	1,493,113	1,530,459
Federal Income			
8220 Child Nutrition Programs	80,384	80,384	80,384
8291 Title I - Basic Grant	84,337	84,898	86,955
8292 Title II - Teacher Quality	4,826	5,610	5,797
SUBTOTAL - Federal Income	169,547	170,892	173,136
Other State Income			
8434 Class Size Reduction, Grades K-3	174,573	157,388	161,330
8520 Child Nutrition - State	6,974	6,974	6,974
8545 School Facilities Apportionments (SB740)	113,657	113,657	113,657
8560 State Lottery Revenue	33,289	33,562	34,381
8590 Arts & Music Block Grant	3,697	3,723	3,816
8590 After School Education & Safety Grant	96,916	96,916	96,916
8019 State Aid - Prior Years	-	-	-
SUBTOTAL - Other State Income	429,107	412,220	417,074

		2010/11	2011/12	2012/13
		Forecast	Forecast	Forecast
Local Revenues				
8634	Food Service Sales	9,881	9,881	9,881
8660	Interest	1,286	1,286	1,286
8676	After School Program Revenue	15,000	15,000	15,000
8693	Field Trips	8,009	8,009	8,009
8699	All Other Local Revenue	-	-	-
SUBTOTAL - Local Revenues		34,176	34,176	34,176
Fundraising and Grants				
8803	Fundraising	16,406	16,406	16,406
8802	Donations - Private	9,263	9,263	9,263
8811	Fresh Fruit and Vegetable	2,051	2,051	2,051
SUBTOTAL - Fundraising and Grants		27,720	27,720	27,720
TOTAL REVENUE		2,143,319	2,138,122	2,182,565
EXPENSES				
1000 Certificated Employees				
	Teachers (Cert)	685,895	692,754	699,681
	Substitutes (Cert)	15,034	-	-
	Administration (Cert)	77,078	77,849	78,627
SUBTOTAL - Certificated Employees		778,007	770,603	778,309
2000 Classified Employees				
	Instructional Aide (Class)	41,888	42,307	42,730
	Administration (Class)	131,683	133,000	134,330
SUBTOTAL - Classified Employees		173,571	175,307	177,060
3000 Employee Benefits				
3401-2	Health Insurance	170,280	194,119	221,296
3301-4	Social Security/Medicare/ETT	29,421	28,772	29,057
3501-2	Unemployment Insurance - State	3,100	3,000	3,005
3101	STRS	57,706	58,283	58,866
3202	PERS	14,099	14,240	14,383
3915	Misc Benefit Fees	7,000	-	-
3601-2	Worker's Comp	16,177	16,080	16,241
SUBTOTAL - Employee Benefits		297,783	314,494	342,847
4000 Books & Supplies				
4100	Approved Textbooks & Core Curricula Materials	6,350	6,350	6,350
4300	Materials & Supplies	67	67	67
4315	Custodial Supplies	6,279	6,279	6,279
4320	Educational Software	2,850	2,850	2,850
4325	Instructional Materials & Supplies	6,350	6,350	6,350
4326	Art & Music Supplies	1,443	1,443	1,443
4330	Office Supplies	10,859	10,859	10,859
4335	PE Supplies	815	815	815
4345	Non Instructional Student Materials & Supplies	277	277	277
4346	Teacher Supplies	1,301	1,301	1,301
4410	Classroom Furniture, Equipment & Supplies	2,350	2,350	2,350
4420	Computers (individual items < \$5k)	2,350	2,350	2,350
4710	Student Food Services	118,397	118,397	118,397
SUBTOTAL - Books and Supplies		159,688	159,688	159,688

	2010/11	2011/12	2012/13
	Forecast	Forecast	Forecast
5000 Services and Other Operating Expenditures			
5210	Conference Fees	740	740
5215	Travel - Mileage, Parking, Tolls	2,000	2,000
5220	Travel and Lodging	3,350	3,350
5225	Travel - Meals & Entertainment	367	367
5305	Dues & Membership - Professional	1,830	1,830
5450	Insurance - Other	11,791	11,791
5510	Utilities - Gas and Electric	22,356	22,356
5515	Janitorial, Gardening Services & Supplies	4,825	4,825
5520	Security	4,606	4,606
5610	Rent	146,635	151,914
5615	Repairs and Maintenance - Building	6,758	6,758
5699	Other Rentals, Leases & Repairs	4,630	4,630
5803	Accounting Fees	8,000	8,000
5809	Banking Fees	394	394
5812	Business Services	117,650	117,755
5824	District Oversight Fees	14,828	14,931
5830	Field Trips	3,056	3,056
5833	Fines and Penalties	186	186
5836	Fingerprinting	61	61
5839	Fundraising Expenses	7,899	7,899
5843	Interest Expense	104,947	80,149
5845	Legal Fees	15,000	15,000
5848	Licenses and Other Fees	1,500	1,500
5851	Marketing and Student Recruiting	1,095	1,095
5854	Consultants - Other	10,500	10,500
5854	Solunet (ASES)	92,190	92,190
5857	Payroll Fees	5,488	5,488
5861	Prior Year Operating Expenses	51	51
5863	Professional Development	5,000	5,000
5872	Special Education Encroachment	80,495	80,495
5875	Staff Recruiting	400	400
5878	Student Assessment	1,801	1,801
5881	Student Information System	3,346	3,346
5887	Technology Services	4,350	4,350
5893	Transportation - Student	5,446	5,446
5896	Internet/Website consulting	213	213
5898	Bad Debt Expense	4,697	4,697
5899	Miscellaneous Operating Expenses	5,000	5,000
5910	Communications - Internet / Website Fees	3,444	3,444
5915	Communications - Postage and Delivery	1,920	1,920
5920	Communications - Telephone & Fax	6,000	6,000
5999	5000 series 1099 reimbursable expenses	-	-
SUBTOTAL - Services & Other Operating Exp.		714,844	695,534
			677,064

	2010/11	2011/12	2012/13
	Forecast	Forecast	Forecast
TOTAL EXPENSES	2,123,892	2,115,625	2,134,967
Depreciation - Prior Years	60,000	60,000	60,000
Depreciation - Current Year	-	-	-
6900 SUBTOTAL - Depreciation	60,000	60,000	60,000
TOTAL EXPENSES including Depreciation	2,183,892	2,175,625	2,194,967

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2009 to June 30, 2010

CHARTER SCHOOL CERTIFICATION

Charter School Name: Valley Preparatory Academy
CDS #: 10621660106740.
Charter Approving Entity: Fresno Unified School District
County: Fresno
Charter #: 0662


NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
Patrick Jensen Name	Stephanie Cho Name
Financial Analyst Title	Business Manager - EdTec Title
559-457-3536 Telephone	510-663-3500 x329 Telephone
patrick.jensen@fresnounified.org E-mail address	stephaniec@edtec.com E-mail address

To the entity that approved the charter school:

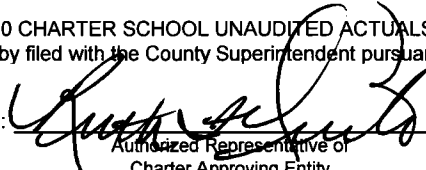
(X) 2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:  Date: 8/23/10
Charter School Official
(Original signature required)

Printed Name: Shelly Melton Title: Executive Director

To the County Superintendent of Schools:

(X) 2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:  Date: 09/02/10
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Ruth F. Quinto Title: Deputy Superintendent/CF0

To the Superintendent of Public Instruction:

(X) 2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: Valley Preparatory Academy

CDS #: 10621660106740.

Charter Approving Entity: Fresno Unified School District

County: Fresno

Charter #: 0662

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. Revenue Limit Sources				
State Aid - Current Year	8011	1,022,047.00		1,022,047.00
Charter Schools General Purpose Entitlement - State Aid	8015	129,031.00		129,031.00
State Aid - Prior Years	8019	13,378.71		13,378.71
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools):				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	137,719.00		137,719.00
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,302,175.71	0.00	1,302,175.71
2. Federal Revenues (see NOTE on last page)				
No Child Left Behind (incl. ARRA)	8290		43,126.00	43,126.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		42,857.49	42,857.49
Other Federal Revenues (incl. ARRA)	8110, 8260-8299		9,929.00	9,929.00
Total, Federal Revenues		0.00	95,912.49	95,912.49
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	210,866.63	5,977.28	216,843.91
Total, Other State Revenues		210,866.63	5,977.28	216,843.91
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	46,766.22		46,766.22
Total, Local Revenues		46,766.22	0.00	46,766.22
5. TOTAL REVENUES				
		1,559,808.56	101,889.77	1,661,698.33
B. EXPENDITURES (see NOTE on last page)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	435,068.25	17,283.14	452,351.39
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300			0.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		435,068.25	17,283.14	452,351.39
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	2,526.43	23,262.50	25,788.93
Noncertificated Support Salaries	2200	85,799.65		85,799.65
Noncertificated Supervisors' and Administrators' Salaries	2300	70,297.56		70,297.56
Clerical and Office Salaries	2400	69,191.02		69,191.02
Other Noncertificated Salaries	2900	54,107.99	11,249.05	65,357.04
Total, Noncertificated Salaries		281,922.65	34,511.55	316,434.20

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: **Valley Preparatory Academy**

CDS #: 10621660106740.

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	30,121.58	1,425.86	31,547.44
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	31,305.26	2,030.19	33,335.45
Health and Welfare Benefits	3401-3402	122,221.02	2,520.00	124,741.02
Unemployment Insurance	3501-3502	9,385.95	2,351.65	11,737.60
Workers' Compensation Insurance	3601-3602	14,932.22	871.73	15,803.95
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902	715.00		715.00
Total, Employee Benefits		208,681.04	9,199.42	217,880.46
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	17,193.47		17,193.47
Books and Other Reference Materials	4200	118.32		118.32
Materials and Supplies	4300	30,311.00	2,998.45	33,309.45
Noncapitalized Equipment	4400	7,481.71		7,481.71
Food	4700	837.94	34,587.27	35,425.21
Total, Books and Supplies		55,942.44	37,585.72	93,528.16
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	2,689.97		2,689.97
Dues and Memberships	5300	1,715.00		1,715.00
Insurance	5400	11,525.31		11,525.31
Operations and Housekeeping Services	5500	29,789.84		29,789.84
Rentals, Leases, Repairs, and Noncap. Improvements	5600	102,745.18		102,745.18
Professional/Consulting Services and Operating Expend.	5800	258,918.70	3,309.93	262,228.63
Communications	5900	10,880.09		10,880.09
Total, Services and Other Operating Expenditures		418,264.09	3,309.93	421,574.02
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900	7,071.00		7,071.00
Total, Capital Outlay		7,071.00	0.00	7,071.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Debt Service:				
Interest	7438	11,627.00		11,627.00
Principal (for modified accrual basis only)	7439			0.00
Total, Other Outgo		11,627.00	0.00	11,627.00
8. TOTAL EXPENDITURES		1,418,576.46	101,889.77	1,520,466.23
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		141,232.10	(0.00)	141,232.10

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: Valley Preparatory Academy

CDS #: 10621660106740.

Description	Object Code	Unrestricted	Restricted	Total
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		141,232.10	(0.00)	141,232.10
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	(119,507.76)		(119,507.76)
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(7,763.00)		(7,763.00)
c. Adjusted Beginning Balance		(127,270.76)	0.00	(127,270.76)
2. Ending Fund Balance, June 30 (E+F1c)		13,961.34	(0.00)	13,961.34
Components of Ending Fund Balance (Optional):				
Reserve for Revolving Cash (equals Object 9130)	9711	0.00	0.00	0.00
Reserve for Stores (equals Object 9320)	9712	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals Object 9330)	9713	18,494.84	0.00	18,494.84
Reserve for All Others	9719			0.00
General Reserve	9730			0.00
Legally Restricted Balance	9740			0.00
Designated for Economic Uncertainties	9770			0.00
Other Designations	9775, 9780	38,306.00		38,306.00
Undesignated / Unappropriated Amount	9790	(42,839.50)	(0.00)	(42,839.50)
G. ASSETS				
1. Cash				
In County Treasury	9110	(5,096.00)		(5,096.00)
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	25,123.65		25,123.65
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	409,495.12		409,495.12
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	18,494.84		18,494.84
7. Other Current Assets	9340			0.00
8. Capital Assets (for accrual basis only)	9400-9499	11,571.00		11,571.00
9. TOTAL ASSETS		459,588.61	0.00	459,588.61
H. LIABILITIES				
1. Accounts Payable	9500	206,038.25		206,038.25
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	239,590.02		239,590.02
4. Deferred Revenue	9650			0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		445,628.27	0.00	445,628.27
I. FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		13,960.34	0.00	13,960.34

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: Valley Preparatory Academy

CDS #: 10621660106740.

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:

1. Federal Revenues Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL	0.00	0.00	0.00

2. Community Services Expenditures

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Personnel Salaries	\$ 0.00
b. Noncertificated Personnel Salaries	0.00
c. Employee Benefits	0.00
d. Books and Supplies	0.00
e. Services and Other Operating Expenditures	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

Valley Preparatory Academy
2009-10 Unaudited Actuals (UA) vs. Second Interim

Revenues

- UA General Block Grant higher than Second Interim due to lower actual ADA; Second Interim ADA of 234, actual P-2 ADA of 235.33; Second interim used rates released by governor in January, whereas UA was based on certified P-2 rates which were consistent with May Revise rates (slightly higher than January rates)
- UA Federal Revenues slightly lower than Interim due to ARRA Title I and 2008-09 State Fiscal Stabilization correction
- UA State Revenues higher than Interim mainly due to the recognition of prior year revenue.
- UA Other Local Revenues remained consistent with Interim.

Expenses

- UA Certificated Salaries slightly lower than Interim due to lower use of Substitutes.
- UA Classified Salaries higher than Interim due to more hourly work, especially in food and clerical.
- UA Books & Supplies lower than Interim due to a concerted effort to cut expenses from budget to help manage spring cash flow deferral and fund balance issues. School cut back on many supplies, especially instructional materials.
- UA Services & Other Operating combined with Debt Service Interest is lower than Interim due to again, the school making an effort to cut spending. Insurance came out lower than expected. Accounting fees were lower than expected because school had overpaid last year and got a credit. Mainly, the Special Ed Encroachment rate used for the Interim was an outdated rate that was much higher than the actual current year rate.

Valley Preparatory Academy
 Budget Summary
 As of June 30, 2010

	2010/11	2011/12	2012/13
	Budget Projection	Budget Projection	Budget Projection
SUMMARY			
Revenue			
General Block Grant	1,556,491	1,620,161	1,687,945
Federal Income	111,411	112,473	113,557
Other State Income	169,105	185,469	194,764
Other Local Revenue	12,240	12,485	12,734
Fundraising and Grants	30,000	30,600	31,212
Total Revenue	1,879,246	1,961,188	2,040,212
Expenses			
Compensation and Benefits	1,073,991	1,306,097	1,361,817
Books & Supplies	152,710	123,910	124,687
Services & Operating Exp.	488,447	489,213	499,698
Capital Outlay	-	10,000	10,000
Total Expenses	1,715,149	1,929,220	1,996,202
Operating Income (excluding Depreciation)	164,098	31,968	44,010
<i>Operating Income (including Depreciation)</i>	<i>147,383</i>	<i>23,253</i>	<i>31,295</i>
Fund Balance			
Beginning Balance (Unaudited)	20,995	185,093	217,061
Audit Adjustment			
Beginning Balance (Audited)			
Operating Income (including Depreciation)	147,383	23,253	31,295
Ending Fund Balance (including Depreciation)	168,378	208,346	248,356
CDE Recommended Reserve (5% of Expenses)	85,757	96,461	99,810

Valley Preparatory Academy
 Budget Summary
 As of June 30, 2010

	2010/11		2011/12		2012/13	
	Budget Projection		Budget Projection		Budget Projection	
Enrollment						
K to 3	133		124		118	
4 to 6	92		100		107	
7 to 8	73		79		79	
9 to 12	8		12		16	
Total Enrollment	306		315		320	
Attendance Rates						
K to 3	95.0%		95.0%		95.0%	
4 to 6	95.0%		95.0%		95.0%	
7 to 8	95.0%		95.0%		95.0%	
9 to 12	95.0%		95.0%		95.0%	
Average	95.0%		95.0%		95.0%	
ADA						
K to 3	126		118		112	
4 to 6	87		95		102	
7 to 8	69		75		75	
9 to 12	8		11		15	
Total ADA	291		299		304	
Economically Disadvantaged	72		75		76	
Free Lunch	112		115		117	
Reduced Lunch	51		52		53	
English Language Learners	27		28		29	

Valley Preparatory Academy
 Budget Summary
 As of June 30, 2010

	2010/11	2011/12	2012/13
	Budget Projection	Budget Projection	Budget Projection
REVENUE			
General Purpose Block Grant (K - 3)	602,563	564,615	549,626
General Purpose Block Grant (4 - 6)	423,103	462,175	505,912
General Purpose Block Grant (7 - 8)	345,363	375,625	384,256
General Purpose Block Grant (9 - 12)	43,936	66,234	90,349
Subtotal General Purpose Block Grant	1,414,965	1,468,650	1,530,143
General Block Grant			
8015 State Aid	1,238,751	1,285,750	1,339,585
8096 Property Tax	176,214	182,900	190,558
8480 Charter Schools Categorical Block Grant	141,526	151,512	157,802
Special Apportionment			
SUBTOTAL - General Block Grant	1,556,491	1,620,161	1,687,945
Federal Income			
8220 Child Nutrition Programs	53,127	54,189	55,273
8291-301 Title I - Basic Grant	54,942	54,942	54,942
8292 Title II - Teacher Quality	3,342	3,342	3,342
8299-301 Title I - APRA	-	-	-
SUBTOTAL - Federal Income	111,411	112,473	113,557
Other State Income			
8434 Class Size Reduction, Grades K-3	70,778	77,550	84,042
8520 Child Nutrition - State	2,353	2,400	2,448
8545 School Facilities Apportionments (68740)	52,868	61,002	62,222
8560 State Lottery Revenue	37,791	39,202	40,736
8590 Arts & Music Block Grant	3,404	3,404	3,404
8590-70E CAHSEE Prep	1,912	1,912	1,912
8590-80Z BP Cohort	-	-	-
8019 State Aid - Prior Years	-	-	-
8319 Other State Apportionments - Prior Years	-	-	-

Valley Preparatory Academy
 Budget Summary
 As of June 30, 2010

	2010/11	2011/12	2012/13
	Budget Projection	Budget Projection	Budget Projection
8590 All Other State Revenue	-	-	-
SUBTOTAL - Other State Income	169,105	185,469	194,764
Local Revenues			
8631 Sales	-	-	-
8632 Sale of Publications	-	-	-
8634 Food Service Sales	11,500	11,730	11,965
8636 Uniform Sales	500	510	520
8638 Merchandise Sales	-	-	-
8660 Interest	240	245	250
8693 Field Trips	-	-	-
8699 All Other Local Revenue	-	-	-
8999 Uncategorized Revenue	-	-	-
SUBTOTAL - Local Revenues	12,240	12,485	12,734
Fundraising and Grants			
8803 Fundraising	30,000	30,600	31,212
8801 Donations - Parents	-	-	-
8802 Donations - Private	-	-	-
SUBTOTAL - Fundraising and Grants	30,000	30,600	31,212
TOTAL REVENUE	1,879,246	1,961,188	2,040,212

Valley Preparatory Academy

Budget Summary
As of June 30, 2010

	2010/11		2011/12		2012/13	
	Budget Projection		Budget Projection		Budget Projection	
EXPENSES						
1000 Certified Employees						
Teachers (Cert)	554,651		697,071		717,983	
Substitutes (Cert)	13,500		21,263		21,263	
SUBTOTAL - Certified Employees	568,151		718,333		739,245	
2000 Classified Employees						
Administration (Class)	72,406		74,579		76,816	
Instructional Aide (Class)	7,524		7,750		7,982	
Support (Class)	56,288		57,977		59,716	
Clerical & Office (Class)	62,264		64,131		66,055	
Food (Class)	45,153		46,508		47,903	
Maintenance/Grounds (Class)	30,000		30,900		31,827	
SUBTOTAL - Classified Employees	273,635		281,844		290,300	
3000 Employee Benefits						
3401-2 Health Insurance	126,000		180,125		205,342	
3301-4 Social Security/Medicare/ETT	33,575		36,877		36,619	
3501-2 Unemployment Insurance - State	8,038		8,548		7,547	
3513-14 Unemployment Insurance - Federal (FUTA)	-		-		-	
3101 STRS	42,706		54,364		55,995	
3601-2 Worker's Comp	21,886		26,005		26,768	
SUBTOTAL - Employee Benefits	232,205		305,919		332,272	

Valley Preparatory Academy

Budget Summary
As of June 30, 2010

	2010/11	2011/12	2012/13
	Budget Projection	Budget Projection	Budget Projection
4000 Books & Supplies			
4100 Approved Textbooks & Core Curricula Materials	56,000	29,180	25,202
4200 Books and Other Reference Materials	3,500	3,570	3,641
4315 Custodial Supplies	7,800	7,956	8,115
4320 Educational Software	7,400	7,548	7,699
4325 Instructional Materials & Supplies	5,000	5,100	5,202
4326 Art & Music Supplies	1,000	1,020	1,040
4330 Office Supplies	12,000	12,240	12,485
4335 PE Supplies	1,500	1,530	1,561
4340 Professional Development Supplies	1,200	1,224	1,248
4345 Non Instructional Student Materials & Supplies	960	979	999
4350 Uniforms	1,500	1,530	1,561
4351 Yearbook	300	306	312
4410 Classroom Furniture, Equipment & Supplies	1,450	1,479	1,509
4420 Computers (individual items < \$6k)	10,700	2,000	2,000
4430 Office Furniture, Equipment & Supplies	-	-	-
4710 Student Food Services	40,000	45,800	49,616
4720 Other Food	2,400	2,448	2,497
SUBTOTAL - Books and Supplies	152,710	123,910	124,687

Valley Preparatory Academy

Budget Summary
As of June 30, 2010

	2010/11		2011/12		2012/13	
	Budget Projection	Budget Projection	Budget Projection	Budget Projection	Budget Projection	Budget Projection
5000 Services and Other Operating Expenditures						
5210 Conference Fees	1,000	1,020	1,040	1,040	1,040	1,040
5215 Travel - Mileage, Parking, Tolls	151	154	157	157	157	157
5220 Travel and Lodging	2,300	2,346	2,393	2,393	2,393	2,393
5225 Travel - Meals & Entertainment	-	-	-	-	-	-
5305 Dues & Membership - Professional	3,000	3,060	3,121	3,121	3,121	3,121
5400 Insurance	11,756	11,991	12,230	12,230	12,230	12,230
5510 Utilities - Gas and Electric	22,462	22,901	23,359	23,359	23,359	23,359
5515 Janitorial, Gardening Services & Supplies	8,400	8,588	8,739	8,739	8,739	8,739
5525 Utilities - Waste	4,682	4,775	4,871	4,871	4,871	4,871
5530 Utilities - Water	-	-	-	-	-	-
5535 Utilities - All Other Utilities	4,363	4,450	4,539	4,539	4,539	4,539
5605 Equipment Leases	14,358	14,645	14,938	14,938	14,938	14,938
5610 Rent	81,336	82,963	84,622	84,622	84,622	84,622
5615 Repairs and Maintenance - Building	3,500	3,570	3,641	3,641	3,641	3,641
5616 Repairs and Maintenance - Computers	1,000	1,020	1,040	1,040	1,040	1,040
5625 Storage	864	881	899	899	899	899
5803 Accounting Fees	8,000	8,160	8,323	8,323	8,323	8,323
5806 Assemblies	918	936	955	955	955	955
5809 Banking Fees	1,836	1,873	1,910	1,910	1,910	1,910
5812 Business Services	116,952	122,154	127,165	127,165	127,165	127,165
5824 District Oversight Fees	15,565	16,202	16,879	16,879	16,879	16,879
5830 Field Trips	4,000	4,080	4,162	4,162	4,162	4,162
5833 Fines and Penalties	1,800	1,866	1,873	1,873	1,873	1,873
5836 Fingerprinting	306	312	318	318	318	318
5839 Fundraising Expenses	1,534	1,565	1,596	1,596	1,596	1,596
5843 Interest Expense	25,580	13,729	10,211	10,211	10,211	10,211
5845 Legal Fees	5,000	5,100	5,202	5,202	5,202	5,202
5848 Licenses and Other Fees	10,820	11,036	11,257	11,257	11,257	11,257
5851 Marketing and Student Recruiting	1,000	1,020	1,040	1,040	1,040	1,040
5854 Consultants - Other	7,000	7,140	7,283	7,283	7,283	7,283
5857 Payroll Fees	4,896	4,994	5,094	5,094	5,094	5,094
5863 Professional Development	5,495	5,605	5,715	5,715	5,715	5,715
5872 Special Education Encroachment	85,757	90,044	93,303	93,303	93,303	93,303
5877 Student Activities	1,000	1,020	1,040	1,040	1,040	1,040
5881 Student Information System	6,732	7,069	7,324	7,324	7,324	7,324
5893 Transportation - Student	3,000	3,060	3,121	3,121	3,121	3,121
5896 Internet/Website consulting	3,600	3,672	3,745	3,745	3,745	3,745
5898 Bad Debt Expense	-	-	-	-	-	-
5899 Miscellaneous Operating Expenses	5,000	5,100	5,202	5,202	5,202	5,202
5905 Communications - Cell Phones	4,896	4,994	5,094	5,094	5,094	5,094
5910 Communications - Internet / Website Fees	1,400	1,424	1,448	1,448	1,448	1,448
5915 Communications - Postage and Delivery	2,200	2,244	2,289	2,289	2,289	2,289
5920 Communications - Telephone & Fax	5,000	5,100	5,202	5,202	5,202	5,202
SUBTOTAL - Services & Other Operating Exp.	485,447	489,213	499,695	499,695	499,695	499,695

Valley Preparatory Academy

Budget Summary
As of June 30, 2010

	2010/11	2011/12	2012/13
	Budget Projection	Budget Projection	Budget Projection
6000 Capital Outlay			
6100 Sites & Improvement of Sites	-	10,000	10,000
SUBTOTAL - Capital Outlay	-	10,000	10,000
TOTAL EXPENSES	1,715,149	1,929,220	1,996,202
Depreciation - Prior Years	16,715	16,715	18,715
Depreciation - Current Year	-	2,000	4,000
SUBTOTAL - Depreciation	16,715	18,715	22,715
TOTAL EXPENSES including Depreciation	1,731,864	1,937,935	2,008,917

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2009 to June 30, 2010

CHARTER SCHOOL CERTIFICATION

Charter School Name: Carter G. Woodson Public Charter School
CDS #: 10621661030840(1) 09-10.
Charter Approving Entity: Fresno Unified School District
County: Fresno Unified School District
Charter #: 378

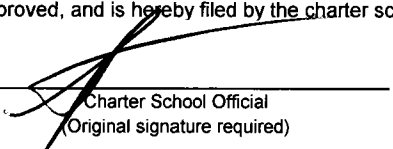
NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
Name	<u>Theron C. Freese</u> Name
Title	<u>Certified Public Accountant</u> Title
Telephone	<u>559.294.1760 or 559.230-3073</u> Telephone
E-mail address	<u>tcfreese CPA@sbcglobal.net and lwashington@agapecorp.com</u> E-mail address

To the entity that approved the charter school:

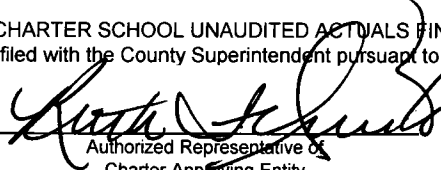
(X) 2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:  Date: 8-12-10
Charter School Official
(Original signature required)

Printed Name: Linda Washington Title: Charter Director

To the County Superintendent of Schools:

(X) 2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:  Date: 09/02/10
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Ruth F. Quinto Title: Deputy Superintendent/CF0

To the Superintendent of Public Instruction:

(X) 2009-10 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: Carter G. Woodson Public Charter School

CDS #: 10621661030840(1) 09-10.

Charter Approving Entity: Fresno Unified School District

County: Fresno Unified School District

Charter #: 378

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,918,660.00		1,918,660.00
State Aid - Prior Years	8019			0.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools):				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	210,964.68		210,964.68
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		2,129,624.68	0.00	2,129,624.68
2. Federal Revenues (see NOTE on last page)				
No Child Left Behind (incl. ARRA)	8290		153,255.00	153,255.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		25,242.24	25,242.24
Other Federal Revenues (incl. ARRA)	8110, 8260-8299		22,781.00	22,781.00
Total, Federal Revenues		0.00	201,278.24	201,278.24
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	358,200.75	31,934.75	390,135.50
Total, Other State Revenues		358,200.75	31,934.75	390,135.50
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	1,165.59		1,165.59
Total, Local Revenues		1,165.59	0.00	1,165.59
5. TOTAL REVENUES		2,488,991.02	233,212.99	2,722,204.01
B. EXPENDITURES (see NOTE on last page)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	668,184.83	68,077.32	736,262.15
Certificated Pupil Support Salaries	1200	105,480.79	50,208.22	155,689.01
Certificated Supervisors' and Administrators' Salaries	1300	288,181.70	11,712.45	299,894.15
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,061,847.32	129,997.99	1,191,845.31
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	48,029.32	8,652.54	56,681.86
Noncertificated Support Salaries	2200	95,184.19	24,907.42	120,091.61
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	90,999.25	28,801.75	119,801.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		234,212.76	62,361.71	296,574.47

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: Carter G. Woodson Public Charter School

CDS #: 10621661030840(1) 09-10.

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	80,523.04	8,940.78	89,463.82
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	37,655.38	7,795.18	45,450.56
Health and Welfare Benefits	3401-3402	141,748.54	7,754.83	149,503.37
Unemployment Insurance	3501-3502	19,546.16	1,695.49	21,241.65
Workers' Compensation Insurance	3601-3602	17,356.13	2,421.91	19,778.04
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902	8,997.44		8,997.44
Total, Employee Benefits		305,826.69	28,608.19	334,434.88
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200	3,441.20		3,441.20
Materials and Supplies	4300	129,328.65	34,531.95	163,860.60
Noncapitalized Equipment	4400			0.00
Food	4700	12,608.70	61,427.06	74,035.76
Total, Books and Supplies		145,378.55	95,959.01	241,337.56
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	12,999.79	182.22	13,182.01
Dues and Memberships	5300	5,312.25		5,312.25
Insurance	5400	25,595.86		25,595.86
Operations and Housekeeping Services	5500	69,749.77		69,749.77
Rentals, Leases, Repairs, and Noncap. Improvements	5600	297,895.62		297,895.62
Professional/Consulting Services and Operating Expend.	5800	174,160.83	20,718.01	194,878.84
Communications	5900	26,767.67		26,767.67
Total, Services and Other Operating Expenditures		612,481.79	20,900.23	633,382.02
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400	14,964.76		14,964.76
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900			0.00
Total, Capital Outlay		14,964.76	0.00	14,964.76
7. Other Outgo				
Tuition to Other Schools	7110-7143	20,427.47		20,427.47
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	32,215.76		32,215.76
Debt Service:				
Interest	7438	751.54		751.54
Principal (for modified accrual basis only)	7439			0.00
Total, Other Outgo		53,394.77	0.00	53,394.77
8. TOTAL EXPENDITURES		2,428,106.64	337,827.13	2,765,933.77
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		60,884.38	(104,614.14)	(43,729.76)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: Carter G. Woodson Public Charter School

CDS #: 10621661030840(1) 09-10.

Description	Object Code	Unrestricted	Restricted	Total
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699	22,650.00		22,650.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(45,823.14)	45,823.14	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(68,473.14)	45,823.14	(22,650.00)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)				
		(7,588.76)	(58,791.00)	(66,379.76)
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	550,046.28	69,921.13	619,967.41
b. Adjustments/Restatements to Beginning Balance	9793, 9795	106,979.11		106,979.11
c. Adjusted Beginning Balance		657,025.39	69,921.13	726,946.52
2. Ending Fund Balance, June 30 (E+F1c)		649,436.63	11,130.13	660,566.76
Components of Ending Fund Balance (Optional):				
Reserve for Revolving Cash (equals Object 9130)	9711	0.00	0.00	0.00
Reserve for Stores (equals Object 9320)	9712	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals Object 9330)	9713	0.00	0.00	0.00
Reserve for All Others	9719			0.00
General Reserve	9730			0.00
Legally Restricted Balance	9740			0.00
Designated for Economic Uncertainties	9770			0.00
Other Designations	9775, 9780			0.00
Undesignated / Unappropriated Amount	9790	649,436.63	11,130.13	660,566.76
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	165,766.01	(34,693.01)	131,073.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	541,502.00	46,460.00	587,962.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Capital Assets (for accrual basis only)	9400-9499			0.00
9. TOTAL ASSETS		707,268.01	11,766.99	719,035.00
H. LIABILITIES				
1. Accounts Payable	9500	57,831.38	636.86	58,468.24
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		57,831.38	636.86	58,468.24
I. FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		649,436.63	11,130.13	660,566.76

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2009 to June 30, 2010

Charter School Name: Carter G. Woodson Public Charter School

CDS #: 10621661030840(1) 09-10.

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2,
THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:**

1. Federal Revenues Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL	0.00	0.00	0.00

2. Community Services Expenditures

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Personnel Salaries	\$
b. Noncertificated Personnel Salaries	
c. Employee Benefits	
d. Books and Supplies	
e. Services and Other Operating Expenditures	
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

Carter G. Woodson Public Charter Schools
Unaudited Actuals 09-10

Revenue:

1. Revenue Limit Sources 8010-8099: ADA funding is determined by previous year estimated accruals and expected student body enrollment. Enrollment factored at 420 to arrive at 83% ADA. The ADA rates were based off the governors estimated budget and are as follows
 - o 5268 (7th-8th)
 - o 6130 (9th-12th)Total ADA per grade level is as follows: 348.66
 - o 16.91 (7th-8th)
 - o 302.36 Resident and 29.39 Non Resident for a total of 331.75 (9th-12th)**2nd Interim to Unaudited Actual Comparison:** Final ADA per student 5268 for (7th-8th) and 6130 for (9th-12th) which is higher than originally estimated for 9-12 at 6118. In addition, the school has experienced a decreased in ADA, which resulted in a P-1 number of 352 and a P-2 number of 348.66. Last years P-2 was 359 and this years P-2 was 348.66 to equal a net increase of -11.

Federal Revenues 8100-8299: According to Consolidated Application Part 2 and other received federal funds the estimate at P-2 was 216,729 Actual was \$176,036, which includes Title 1, and Title 2 and ARRA funds.

State Restricted includes; CSIS, Restricted Lottery, Arts and Music, and CAHSEE Grants for a total of **\$29,848.71 Actual** compared to \$112,231 projected at P-2. The Charter School Facility Grant was moved to the state unrestricted because it is a reimbursement of rent expenditures for site base students which was a direct result of the decrease.

2nd Interim to Unaudited Actual Comparison: AARP Funds were expended in the 09-10 school year although the funds were received in the 08-09 school year.
2. Other State Revenue 8300-8599: Includes the Categorical Block Grant at \$500 per student, which derives at a total \$174,330. In addition, EIA funds were \$157,267. Please see unrestricted revenue Attachment B for further revenue break down.
2nd Interim to Unaudited Actual Comparison: State budget reductions that caused the Block Grant to be reduced by -\$91,073.
3. Other Local Revenue 8600-8799: Fundraising and Interest for a total of \$1,165.59.
2nd Interim to Unaudited Actual Comparison: A slight increase from P-2.
4. Special Education Funding- is not included in the budget all special education revenues for Carter G. Woodson are passed through the FUSD SELPA and forwarded to the Fresno Unified School District.

2nd Interim to Unaudited Actual Comparison: Same as 2nd interim

Expenditures:

Employee costs

5. Certificated Staff 1000-1999: –. Administrators include 0.5% Executive Director, and Principals-V.P 2.0 FTE. Teaching staff includes: 1.0 Dean of Curriculum and Instructions 2.0 FTE Education Coordinators, 16 FTE teachers and Counseling staff includes 3.0 FTE Guidance Counselors
2nd Interim to Unaudited Actual Comparison: Under expended by +\$77, 900 this is a direct result of eliminating prior year positions. Teacher Ratios are projected at a 25 to 1 ADA ratio. One time raises of 1.5% were allocated along with ongoing raises of 1.5%.
6. Classified Staff 2000-2999: 8.0 FTE Clerical and Support Staff in various positions.
2nd Interim to Unaudited Actual Comparison: No change in staffing pattern. Expenditures were over budget by \$103,296 this was a direct result of additional expenditures for ARRA funds.
7. Benefits 3000-3999: Total benefits have been reduced and are multiplied by 22.65%, which includes Health, Medicare-OASDI, Unemployment, Workman’s Comp, Retirement, and any taxes to the employer. Most certificated staff participates in STRS.
2nd Interim to Unaudited Actual Comparison: Benefits at 2nd interim were 329,917 and 334, 434.88 at Unaudited actual. This was a direct result of increases within the health insurance.

Supplies 4000-4999

8. Books and School Supplies 4000-4999

Instructional books, materials, Food and consumables – Estimated at \$151,850 at P-2 but Actuals were at \$241,337.56.

2nd Interim to Unaudited Actual Comparison: Grants received required more spending in this area to be complaint. Free and Reduced lunch revenues did not cover total expenditures for the Cafeteria program. Cafeteria program resulted in a \$45,823 loss in revenue.

11. Services and Other Operating Expenses 5000-5999:

2nd Interim to Actual Comparison: Over expended by \$19,106 in order to meet the required professional development percentages for NCLB. In addition, the school was over expended on student bus tokens (transportation). Although a plan was created to prevent over expenditures an increase could not be avoided.

12. Capital Outlay 6000-6999

2nd Interim to Actual Comparison: Over estimated at P-2 compared to actual. Actuals were far below budget.

9. Other Outgoing Costs 7100-7499

A. Memorandum of Understanding with FUSD School District (1%) - Oversight fee as required by law, based upon ADA.

2nd Interim to Actual Comparison: All administrative cost place in other outgo. Total service fee increases based on higher operating cost.

Other Financing Sources/ Uses:

A. Repayment of loan by Carter G. Woodson of \$22,650 per year.

2nd Interim to Actual Comparison: See 2nd interim Criteria and Standards for Multiyear depth calculation. This is the last year of the repayment.

Additional Requested Information:

- 1) Are there any contracts over \$50,000? The following are over \$50,000:
 - a. Volny Construction- Owners of the school building we lease.
 - b. Fresno Unified- Special Ed Encroachment, and School Lunches
- 2) Cash Flows
 - a. Are anticipated cash referrals reflected in your cash flow? Yes, please see cash flow projections at P-2.
 - b. Do you anticipate borrowing funds for cash flow? Yes, during the month of July in order to cover deferrals. Our parent organization Agape will cover our expenses through their established credit lines.
- 3) Are there any further liabilities besides the \$22,650 loan?

AGAPE, INC.
Restricted Revenues - Woodson
2009-2010

Amount	Program
3,125.00	Arts & Music
(472.00)	08-09 Arts & Music Adjustment
9,806.00	09-10 CAHSEE
6,256.58	09-10 Restricted Lottery
4,462.13	08-09 4th Quarter Restricted Lottery
1,421.00	07-08 School Counseling - Supplemental
5,250.00	CSIS
<u>29,848.71</u>	
2,993.00	SFSF ARRA
140,281.00	09-10 Title I
1,119.00	08-09 Title I Adjustment
17,682.00	ARRA Title I
9,824.00	09-10 Title II
2,106.00	08-09 Title II Adjustment
1,250.00	BTSA
265.00	07-08 Title II - EETT
516.00	Title II - EETT
<u>176,036.00</u>	
24,687.28	Federal Meal Program
<u>2,040.16</u>	State Meal Program
<u>26,727.44</u>	
<u><u>232,612.15</u></u>	

AGAPE, INC.
Unrestricted Revenues - Woodson
2009-2010

Amount	Program
1,918,660.00	ADA
315,360.00	Block Grant/EIA
13,201.00	Block Grant Supplemental
(9,439.00)	Block Grant - Recomputations
(91,073.00)	Block Grant - Per ADA Reduction
211,910.38	In-Lieu Property Taxes (Per FUSD)
(945.70)	08-09 In-Lieu Property Taxes Final
41,817.80	Unrestricted Lottery
5,974.70	08-09 4th Quarter Unrestricted Lottery
82,249.00	Facilities Grant
112.25	Student ID
1,165.59	Miscellaneous
<hr/>	
<u>2,488,993.02</u>	



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Charter School Block Grant Funding Unified

County: Fresno Period: 2009-10 P2
 District: Fresno Unified CDS Code: 10 62166 1030840
 LEA: Carter G. Woodson Public Charter

General Purpose Funding per ADA for Grades K - 3	A-1 \$	<u>5,044.00</u>	0218
General Purpose Funding per ADA for Grades 4 - 6	A-2 \$	<u>5,118.00</u>	0219
General Purpose Funding per ADA for Grades 7 - 8	A-3 \$	<u>5,268.00</u>	0220
General Purpose Funding per ADA for Grades 9 - 12	A-4 \$	<u>6,130.00</u>	0221
SB 319 Unified Conversion for Resident Pupils			
General Purpose Funding per ADA for Newly Operational Conversion Charter School for Grades K-12	A-5 \$	<u>0.00</u>	5406
Prior Year P-2 General Purpose Funding per ADA for SB 319 Unified Conversions for Grades K-12	A-6 \$	<u>0.00</u>	5407
Prior Year Deficit Factor	A-7	<u>0.00000</u>	
Prior Year Undeficit General Purpose Funding per ADA (A-6 / A-7)	A-8 \$	<u>0.00</u>	
Inflation Increase	A-9 \$	<u>0.00</u>	5408
General Purpose Funding per ADA for SB 319 Unified Conversions for Grades K - 12 (If A-5 > 0, A-5; else A-8 + A-9)	A-10 \$	<u>0.00</u>	5109
General Purpose Entitlement for Resident Pupils			
Grades Kindergarten and 1 - 3 Charter ADA	B-1	<u>0.00</u>	0222
Grades K - 3 Funding (If A-10 > 0, A-10 * B-1; else A-1 * B-1)	B-2 \$	<u>0.00</u>	0223
Grades 4 - 6 Charter ADA	B-3	<u>0.00</u>	0224

Grades 4 - 6 Funding (If A-10 > 0, A-10 * B-3; else A-2 * B-3)	B-4 \$	<u>0.00</u>	0225
Grades 7 - 8 Charter ADA	B-5	<u>16.91</u>	0226
Grades 7 - 8 Funding (If A-10 > 0, A-10 * B-5; else A-3 * B-5)	B-6 \$	<u>89,081.88</u>	0227
Grades 9 - 12 Charter ADA	B-7	<u>302.36</u>	0228
Grades 9 - 12 Funding (If A-10 > 0, A-10 * B-7; else A-4 * B-7)	B-8 \$	<u>1,853,466.80</u>	0229
Total Block Grant For Resident Pupils (B-2 + B-4 + B-6 + B-8)	B-9 \$	<u>1,942,548.68</u>	0230
SB 319 Deficit factor (For newly operational conversion charter school, B-10 = 1.0)	B-10	<u>1.00000</u>	5409
Total adjusted Block Grant for Resident Pupils (B-9 * B-10)	B-11 \$	<u>1,942,549.00</u>	5410
General Purpose Entitlement for Non-Resident Pupils			
Grades Kindergarten and 1 - 3 Charter ADA	C-1	<u>0.00</u>	0231
Grades K - 3 Funding (A-1 * C-1)	C-2 \$	<u>0.00</u>	0232
Grades 4 - 6 Charter ADA	C-3	<u>0.00</u>	0233
Grades 4 - 6 Funding (A-2 * C-3)	C-4 \$	<u>0.00</u>	0234
Grades 7 - 8 Charter ADA	C-5	<u>0.00</u>	0235
Grades 7 - 8 Funding (A-3 * C-5)	C-6 \$	<u>0.00</u>	0236
Grades 9 - 12 Charter ADA	C-7	<u>29.39</u>	0237
Grades 9 - 12 Funding (A-4 * C-7)	C-8 \$	<u>180,160.70</u>	0238
Total Block Grant For Non-Resident Pupils (C-2 + C-4 + C-6 + C-8)	C-9 \$	<u>180,161.00</u>	0239
Total General Purpose Entitlement (B-11 + C-9)	D-1 \$	<u>2,122,710.00</u>	0240
Local Revenue			
Taxes Per ADA	E-1 \$	<u>585.24</u>	0241
Total Charter ADA (B-1 + B-3 + B-5 + B-7 + C-1 + C-3 + C-5 + C-7)	E-2	<u>348.66</u>	0242
Total In-Lieu of Property Taxes (If D-1 > (E-1 * E-2), (E-1 * E-2); else D-1)	E-3 \$	<u>204,050.00</u>	0243
Total In Lieu of Property Taxes Adjustment for Charter Operating less than 175 Days	E-4 \$	<u>0</u>	0515
Adjusted Total In Lieu of Property Taxes (E-3 - E-4)	E-5 \$	<u>204,050</u>	0516

Total State Aid Portion of General Purpose Entitlement (D-1 - E-3)	F-1 \$	<u>1,918,660.00</u>	0244
Total State Aid for Charter Operating less than 175 days	F-2 \$	<u>0.00</u>	0245
Total Adjusted State Aid (F-1 - F-2)	F-3 \$	<u>1,918,660.00</u>	0246

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Charter School Categorical Block Grant Funding Unified

County: Fresno

Period: 2009-10 P2

District: Fresno Unified

CDS Code: 10 62166 1030840

LEA: Carter G. Woodson Public Charter

Categorical per ADA Block Grant Funding

Grades K-12 Charter ADA	A-1	<u>348.66</u>	5175
Categorical Block Grant Funding per ADA for Grades K-12	A-2 \$	<u>500.00</u>	5176
Total Categorical per ADA Block Grant Funding (A-1 * A-2)	A-3 \$	<u>174,330</u>	5177
Adjustment for Charter Operating less than 175 days	A-4 \$	<u>0</u>	5022
Total Categorical Per ADA Block Grant (A-3 - A-4)	A-5 \$	<u>174,330</u>	
Per AB1, Section 12.42 Proration Factor	A-6	<u>0.9068593525</u>	
Per AB1, Section 12.42 Adjusted Total Categorical Per ADA Block Grant (A-5 * A-6)	A-7 \$	<u>158,093</u>	
State Proration Factor	A-8	<u>1.0000000000</u>	5024
Adjusted Total Categorical per ADA Block Grant (A-7 * A-8)	A-9 \$	<u>158,093</u>	

Economic Impact Aid Block Grant (Continuing Charters)

Economically disadvantage pupils - PY	B-1	<u>292</u>	5178
English learners - PY	B-2	<u>111</u>	5179
Pupil enrollment - PY	B-3	<u>447</u>	5180
PY pupil enrollment CBEDS (B-3 / 2); (If B-3 = 0, B-4 =0)	B-4	<u>224</u>	5181
Weighted pupil concentration calculation ((B-1 + B-2) - B-4) ; (If B-3 = 0, B-5 =0)	B-5	179	5182

Weighted pupil concentration (If B-5 > 0, B-6 = B-5; else 0)	B-6	<u>179</u>	5183
Weighted Pupil Concentration Calculation factor	B-7	<u>0.5000000000</u>	
Adjusted Weighted Pupil Concentration (B-6 * B-7)	B-8	<u>90</u>	
Total Disadvantaged Pupils (B-1 + B-2 + B-8)	B-9	<u>493</u>	5184
Economically Disadvantaged Pupil (Less than or Equal to 10)	B-10	<u>5,749</u>	
Economically Disadvantaged Pupil (Greater than 10)	B-11	<u>8,676</u>	
Amount per disadvantaged pupils	B-12 \$	<u>319</u>	5185
Funding for disadvantaged pupils (B-9 * B-12)	B-13 \$	<u>157,267</u>	5186
Minimum Block Grant for disadvantaged Pupils	B-14 \$	<u>8,676</u>	5187
Total Economic Impact Aid Block Grant (If B-13>B-14, B-15=B-13; else B-15=B-14)	B-15 \$	<u>157,267</u>	5188
Economic Impact Aid Block Grant (Newly Operational Charters)			
Economically disadvantage pupils - CY	C-1	<u>0</u>	5189
English learners - CY	C-2	<u>0</u>	5190
Pupil enrollment - CY	C-3	<u>0</u>	5191
CY pupil enrollment CBEDS (C-3 / 2); (If C-3 = 0, C-4 =0)	C-4	<u>0</u>	5192
Weighted pupil concentration calculation ((C-1 + C-2) - C-4); (If C-3 = 0, C-5 =0)	C-5	<u>0</u>	5193
Weighted pupil concentration (If C-5 > 0, C-6 = C-5; else 0)	C-6	<u>0</u>	5194
Weighted Pupil Concentration factor	C-7	<u>0.0000000000</u>	
Adjusted Weighted Pupil Concentration (C-6 * C-7)	C-8	<u>0</u>	
Total Disadvantaged Pupils (C-1 + C-2 + C-8)	C-9	<u>0</u>	5195
Economically Disadvantaged Pupil (Less than or Equal to 10)	C-10	<u>0</u>	
Economically Disadvantaged Pupil (Greater than 10)	C-11	<u>0</u>	
Amount per disadvantaged pupils	C-12 \$	<u>0</u>	5196
Funding for disadvantaged pupils (C-9 * C-12)	C-13 \$	<u>0</u>	5197

Minimum Block Grant for disadvantaged pupils	C-14 \$	<u>0</u>	5198
Total Economic Impact Aid block Grant (If C-13 > C-14, C-15 = C-13; else C-15 = C-14)	C-15 \$	<u>0</u>	5199
Total Economic Impact Aid Block Grant (B-15 + C-15)	D-1 \$	<u>157,267</u>	5021
State Proration Factor	D-2	<u>1.0000000000</u>	
Adjusted Total Economic Impact Aid Block Grant (D-1 * D-2)	D-3 \$	<u>157,267</u>	5025
Adjusted Total Charter School Categorical Block Grant (A-9 + D-3)	E-1 \$	<u>315,360</u>	

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Supplemental Instruction

County: Fresno Period: 2009-10 P2
 District: Fresno Unified CDS Code: 10 62166 1030840
 LEA: Carter G. Woodson Public Charter

Core Academic Program Funding

2007-08 Core Academic Program Funding	A-1 \$	<u>13,979</u>	0679
2008-09 P-1 Recertified Core Academic Program Funding for Direct Funded Charters (Began Operation in 2008-09 Fiscal Year)	A-2 \$	<u>0</u>	0680
Statewide Core Academic Program Funding	A-3 \$	<u>101,384,000</u>	0681
Percentage of the Statewide Core Academic Program Funding ((A-1 or A-2)/A-3))	A-4	<u>0.0001378817</u>	0682
Current Year Appropriation	A-5 \$	<u>47,973,000</u>	0683
Appropriation Deferred to Subsequent Year (P-2 and Annual only)	A-6 \$	<u>22,036,000</u>	0684
Total Appropriation (A-5 + A-6)	A-7 \$	<u>70,009,000</u>	0685
Core Academic Program Funding (A-4 * A-7)	A-8 \$	<u>9,653</u>	9001

x

Core Academic Program Funding - LA High School for the Arts

2007-08 Core Academic Program Funding	B-1 \$	<u>0</u>	0686
2008-09 P-1 Recertified Core Academic Program Funding for Direct Funded Charters (Began Operation in 2008-09 Fiscal Year)	B-2 \$	<u>0</u>	0687
Statewide Core Academic Program Funding	B-3 \$	<u>101,384,000</u>	0688
Percentage of the Statewide Core Academic Program Funding ((B-1 or B-2)/B-3))	B-4	<u>0.0000000000</u>	0689

Current Year Appropriation	B-5 \$	<u>47,973,000</u>	0690	
Appropriation Deferred to Subsequent Year (P-2 and Annual only)	B-6 \$	<u>22,036,000</u>	0691	
Total Appropriation (B-5 + B-6)	B-7 \$	<u>70,009,000</u>	0692	
Core Academic Program Funding - LA High School for the Arts (B-4 * B-7)	B-8 \$	<u>0</u>	9001	X
Remedial Funding				
2007-08 Remedial Funding	C-1 \$	<u>4,153</u>	0693	
2008-09 P-1 Recertified Remedial Funding for Direct Funded Charters (Began Operation in 2008-09 Fiscal Year)	C-2 \$	<u>0</u>	0694	
Statewide Remedial Funding	C-3 \$	<u>235,040,011</u>	0695	
Percentage of the Statewide Remedial Funding ((C-1 or C-2)/C-3))	C-4	<u>0.0000176693</u>	0696	
Current Year Appropriation	C-5 \$	<u>149,728,000</u>	0697	
Appropriation Deferred to Subsequent Year (P-2 and Annual only)	C-6 \$	<u>51,061,000</u>	0698	
Total Appropriation (C-5 + C-6)	C-7 \$	<u>200,789,000</u>	0699	
Remedial Funding (C-4 * C-7)	C-8 \$	<u>3,548</u>	9002	X
Retained and Recommended for Retention Funding				
2007-08 Retained and Recommended for Retention Funding	D-1 \$	<u>0</u>	0700	
2008-09 P-1 Recertified Retained and Recommended for Retention Funding for Direct Funded Charters (Began Operation in 2008-09 Fiscal Year)	D-2 \$	<u>0</u>	0701	
Statewide Retained and Recommended for Retention Funding	D-3 \$	<u>62,668,355</u>	0702	
Percentage of the Statewide Retained and Recommended for Retention Funding ((D-1 or D-2)/D-3))	D-4	<u>0.0000000000</u>	0703	
Current Year Appropriation	D-5 \$	<u>36,167,000</u>	0704	
Appropriation Deferred to Subsequent Year (P-2 and Annual only)	D-6 \$	<u>12,330,000</u>	0705	
Total Appropriation (D-5 + D-6)	D-7 \$	<u>48,497,000</u>	0706	
Retained and Recommended for Retention Funding (D-4 * D-7)	D-8 \$	<u>0</u>	9016	X
Low STAR Score and At Risk of Retention Funding				
2007-08 Low STAR Score and At Risk of Retention Funding	E-1 \$	<u>0</u>	0707	

2008-09 P-1 Recertified Low STAR Score and At Risk of Retention
Funding for Direct Funded Charters
(Began Operation in 2008-09 Fiscal Year)

E-2 \$ 0 0708

Statewide Low STAR Score and At Risk of Retention Funding

E-3 \$ 22,101,000 0709

Percentage of the Statewide Low STAR Score and At Risk of Retention
Funding ((E-1 or E-2)/E-3))

E-4 0.0000000000 0710

Current Year Appropriation

E-5 \$ 12,234,000 0711

Appropriation Deferred to Subsequent Year (P-2 and Annual only)

E-6 \$ 4,690,000 0712

Total Appropriation (E-5 + E-6)

E-7 \$ 16,924,000 0713

Low STAR Score and At Risk of Retention Funding (E-4 * E-7)

E-8 \$ 0 9017

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**SCHEDULE OF APPORTIONMENT FOR THE
ARTS AND MUSIC BLOCK GRANT
FISCAL YEAR 2009-10
(Includes offsets to recoup ABX4 3 funds pursuant to ABX3 56)**

County Code	District Code	School Code	Charter Number	Charter Index Number	Local Educational Agency	2008-09 Final Entitlement	2009-10 Entitlement PCA 24807	Current Apportionment 100 percent PCA 24807	Offset PCA 24807 to recoup ABX4 3 payments and credit PCA 25043 ¹	Net Payment
10	62174	1030774	0270	C270	W. E. B. DuBois Public Charter	\$5,524	\$5,233	\$5,233	(\$3,026)	\$2,207
10	62166	1030840	0378	C378	Carter G. Woodson Public Charter	\$6,458	\$6,118	\$6,118	(\$2,993)	\$3,125

¹ The CDE will allocate to each LEA SFSF funds in an amount equal to the offset made pursuant to ABX3 56.

Schedule of Apportionment
California High School Exit Exam Intensive Instruction and Services
Fiscal Year 2009-10

County Code	District Code	School Code	Charter Number	Local Educational Agency	2008-09 Final Entitlement	2009-10 Entitlement	Current Apportionment (100 Percent)
10	62166	1030840	C378	Carter G. Woodson Public Charter	\$10,352	\$9,806	\$9,806
10	62166	0000000		Fresno Unified	\$798,289	\$756,198	\$756,198
10	62174	1030774	C270	W. E. B. DuBois Public Charter	\$10,947	\$10,370	\$10,370

**Schedule of the Final Apportionment (June Payment) for the
Kindergarten and Grades One Through Three Class Size Reduction Program
Fiscal Year 2009-10**

County Name	County Code	District Code	School Code	Direct Charter	Local Educational Agency	Final Entitlement	Prior Apportionments	Final Apportionment 2009-10 PCA 23272	Final Apportionment (June Payment) 2009-10 PCA 23272	Offset PCA 23272 and Credit to Item 6110-234-0001 of the Budget Act of 2007 PCA 23272	Offset PCA 23272 and Credit to Item 6110-629-0001 Fiscal Year 2009-10 (Amounts deferred from 2008-09) PCA 24885	Net Final June Payment
	10	62174	1030774	C270	W. E. B. DuBois Public Charter	36,414	10,710	25,704	15,344			15,344

**Title I, Part A Entitlements
No Child Left Behind Act of 2001 (PL 107-110)
FY 2009-10**

Note: Entitlement amounts are subject to revision.

County Name	County Code	District Code	School Code	Direct Funded Charter School Number	Local Educational Agency	Basic Component of Total	+	Neglected Component of Total	=	2009-10
										Total Entitlement SACS 3010
Fresno	10	62174	1030774	0270	W.E.B. Dubois Public Charter	\$ 130,723		\$ -		\$ 130,723
Fresno	10	62166	1030840	0378	Carter G. Woodson Public Charter	\$ 140,281		\$ -		\$ 140,281

**TITLE II, PART A, TEACHER AND PRINCIPAL TRAINING AND RECRUITING FUND
NO CHILD LEFT BEHIND ACT OF 2001
FISCAL YEAR 2009-10 REVISED ENTITLEMENT**

County District	School	District	School	Charter Number	Entitlement 5-12-10
1062166	1030840	Fresno Unified	Carter G. Woodson Public Charter	0378	\$ 9,824.00
1062174	0000000	West Fresno Elementary			\$ 104,133.00
1062174	1030774	West Fresno Elementary	W. E. B. DuBois Public Charter	0270	\$ 27,342.00

Schedule of the First Apportionment
Physical Education Teacher Incentive Program
Fiscal Year 2009-10

County Code	District Code	School Code	Charter Number	Local Educational Agency	2008-09 Final Entitlement	2009-10 Entitlement	Current Apportionment (100 Percent)
10	62174	1030774	C270	W.E.B. Dubois Public Charter	\$ 30,982	\$ 29,348	\$ 29,348

FRESNO UNIFIED SCHOOL DISTRICT

2009/10 YEAR END BUDGET REVISION

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: September 8th, 2010

FUND: Health Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	345,360	345,360	345,360	0
3000	Employee Benefits	186,389	186,389	186,389	0
4000	Books and Supplies	8,841	8,841	8,841	0
5000	Services and Operating	120,017,462	120,017,462	123,290,820	3,273,358
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	120,558,052	120,558,052	123,831,410	3,273,358
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	120,558,052	120,558,052	123,831,410	3,273,358
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	0	0
	OTHER SOURCES	113,367,264	113,367,264	113,367,264	0
	TOTAL REVENUES	113,367,264	113,367,264	113,367,264	0
	Beginning Fund Balance	59,341,470	59,341,470	59,341,470	0
	Change to Fund Balance	(7,190,788)	(7,190,788)	(10,464,146)	3,273,358
	Audit Adjustments	0	0	0	0
	Ending Fund Balance	52,150,682	52,150,682	48,877,324	(3,273,358)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 8th, 2010

FUND: Defined Benefits Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	600,000	1,270,000	1,304,246	34,246
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	600,000	1,270,000	1,304,246	34,246
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	600,000	1,270,000	1,304,246	34,246
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	520,518	520,518	554,764	34,246
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	520,518	520,518	554,764	34,246
	Beginning Fund Balance	8,222,377	8,222,377	8,222,377	0
	Change to Fund Balance	(79,482)	(749,482)	(749,482)	0
	Ending Fund Balance	8,142,895	7,472,895	7,472,895	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: September 8th, 2010

FUND: COP DEBT SERVICE FUND

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	10,558,656	10,756,130	10,900,154	144,024
	TOTAL BEFORE INDIRECT	10,558,656	10,756,130	10,900,154	144,024
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	10,558,656	10,756,130	10,900,154	144,024
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	0	0
	OTHER SOURCES	10,558,656	10,756,130	10,900,154	144,024
	TOTAL REVENUES	10,558,656	10,756,130	10,900,154	144,024
	Beginning Fund Balance	10,006,426	9,517,131	\$9,517,131	0
	Change to Fund Balance	0	0	0	0
	Ending Fund Balance	10,006,426	9,517,131	9,517,131	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: September 8th, 2010

FUND: MEASURE K - BOND INTEREST AND REDEMPTION FUND

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	7,963,732	8,202,656	8,251,729	49,073
	TOTAL BEFORE INDIRECT	7,963,732	8,202,656	8,251,729	49,073
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	7,963,732	8,202,656	8,251,729	49,073
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	178,052	178,052	178,052	0
	LOCAL REVENUES	8,410,202	8,410,202	8,459,275	49,073
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	8,588,254	8,588,254	8,637,327	49,073
	Beginning Fund Balance	(11,166,044)	1,076,679	\$13,539,903	12,463,224
	Change to Fund Balance	624,522	385,598	385,598	0
	Ending Fund Balance	(10,541,522)	1,462,277	13,925,501	12,463,224

FRESNO UNIFIED SCHOOL DISTRICT

2010/11 Gann Limit

RESOLUTION 2010-27

**BEFORE THE BOARD OF EDUCATION
OF THE FRESNO UNIFIED SCHOOL DISTRICT
OF FRESNO COUNTY, CALIFORNIA**

**RESOLUTION NO. 2010-27
(Proposition 4, 1979)**

RESOLUTION FOR ADOPTION)
OF THE 2010/11 GANN AMENDMENT)

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

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

WHEREAS, the Fresno Unified School District must established a revised Gann Limit for the 2009/10 fiscal year and a projected Gann Limit for the 2010/11 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Governing Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2009/10 and 2010/11 fiscal years are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Governing Board does hereby declare that the appropriations in the Budget for the 2009/10 and 2010/11 fiscal years do not exceed the limitations imposed by Proposition 4;

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

THIS FOREGOING RESOLUTION was adopted by the Governing Board of the Fresno Unified School District of Fresno County, State of California on the 8th day of September, 2010 by the following vote:

AYES: (SEAL)

NOES:

ABSENT:

CERTIFIED AS A TRUE COPY:

Michelle A. Asadoorian, Clerk
Board of Education

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2008-09 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2008-09 Actual			2009-10 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	404,836,456.25		404,836,456.25			391,785,808.18
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	72,706.07		72,706.07			69,931.16
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2008-09			Adjustments to 2009-10		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2009-10 data should tie to Principal Apportionment Attendance Software reports)	2009-10 P2 Report			2010-11 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	67,897.21		67,897.21	67,106.11		67,106.11
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	2,033.95		2,033.95	2,421.99		2,421.99
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)			69,931.16			69,528.10
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)						
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			69,931.16			69,528.10
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2009-10 Actual			2010-11 Budget		
1. Homeowners' Exemption (Object 8021)	775,600.28		775,600.28	787,899.00		787,899.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	163,842.89		163,842.89	242,401.00		242,401.00
4. Secured Roll Taxes (Object 8041)	44,892,759.80		44,892,759.80	51,485,675.00		51,485,675.00
5. Unsecured Roll Taxes (Object 8042)	2,731,172.56		2,731,172.56	2,881,658.00		2,881,658.00
6. Prior Years' Taxes (Object 8043)	117,505.19		117,505.19	55,800.00		55,800.00
7. Supplemental Taxes (Object 8044)	786,932.52		786,932.52	2,602,435.00		2,602,435.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(8,482,554.11)		(8,482,554.11)	(12,127,553.00)		(12,127,553.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	4,088,619.00		4,088,619.00	242,809.00		242,809.00
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)	(1,926,793.00)		(1,926,793.00)	(2,481,185.00)		(2,481,185.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	43,147,085.13	0.00	43,147,085.13	43,689,939.00	0.00	43,689,939.00
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)	43,147,085.13	0.00	43,147,085.13	43,689,939.00	0.00	43,689,939.00

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,763,258.58			5,604,929.00
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)			5,763,258.58			5,604,929.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	295,287,100.43		295,287,100.43	292,916,200.00		292,916,200.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(2,442,730.97)		(2,442,730.97)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**			0.00			0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**			0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	992,544.00		992,544.00	958,957.00		958,957.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	23,616,065.00		23,616,065.00	16,318,956.00		16,318,956.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	317,452,978.46	0.00	317,452,978.46	310,194,113.00	0.00	310,194,113.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	626,367.00		626,367.00	627,620.00		627,620.00
38. TOTAL STATE AID (Lines C36 plus C37)	318,079,345.46	0.00	318,079,345.46	310,821,733.00	0.00	310,821,733.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	623,123,459.53		623,123,459.53	626,375,486.00		626,375,486.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,226,397.02		1,226,397.02	1,300,000.00		1,300,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			404,836,456.25			391,785,808.18
2. Inflation Adjustment			1.0062			0.9746
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9618			0.9942
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			391,785,808.18			379,619,808.85
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			43,147,085.13			43,689,939.00
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)			8,391,739.20			8,343,372.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			318,079,345.46			310,821,733.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			318,079,345.46			310,821,733.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			712,347.82			737,295.23
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			43,859,432.95			44,427,234.23
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)			318,079,345.46			310,821,733.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			43,859,432.95			
b. State Subventions (Line D8)			318,079,345.46			
c. Less: Excluded Appropriations (Line C23)			5,763,258.58			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			356,175,519.83			

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2009-10 Actual			2010-11 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			391,785,808.18			379,619,808.85
12. Appropriations Subject to the Limit (Line D9d)			356,175,519.83			

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

Kim Kelstrom
Gann Contact Person

559-457-3552
Contact Phone Number