

**FRESNO UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM**

**REVISED
AGENDA ITEM: B-14**

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

Board Meeting Date: September 23, 2009

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 2008/09, Year-End Budget Revision for 2008/09, and Gann Limit for 2009/10

<p>DESCRIPTION/DISCUSSION: Included in the Board binders for the Board’s consideration and approval are three reports: 2008/09 Unaudited Actual Financial Report, 2008/09 Year End Budget Revision and the 2009/10 Gann Limit. The Superintendent recommends approval.</p> <p>1) The 2008/09 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, 2009. Also included for the Board’s information are ending fund balance summaries for all fund types and charter schools.</p> <p>2) The 2008/09 Year-End Closing Budget Revision recognizes additional revenue and expense 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.</p> <p>3) Resolution 2009-36 is for adopting the District’s Gann Appropriation Limit for fiscal year 2009/10. 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.</p> <p>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.</p>

<p>FINANCIAL SUMMARY: The year-end actuals for 2008/09 shows that the District’s reserve is significantly above the 1.33% required level. The chart on the following page illustrates the different components of the Unrestricted General Fund ending balance at June 30, 2009.</p>

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

Unaudited Actuals 2008/09

Unrestricted General Fund

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

Unrestricted General Fund Ending Balance 2008/09	
Revolving Cash	\$ 96,096
Inventory	3,522,347
Prepaid Expenses	195,343
Lawson Project	1,204,233
Athletic Projects	3,283,720
Other Designations	347,000
Donations	360,682
Reserve for Economic Uncertainties	53,118,179
Ending Fund Balance	\$ 62,127,598

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

1. **Revenue Limit** – The revenue limit exceeds the estimated actuals by \$19.3 million due to the 2008/09 State deficit factor changing from .8845 to .92156; this change was included in the State’s final budget actions taken subsequent to June 30, 2009. According, the 2009/10 revenue limit will also be reduced in Budget Revision No. 1 to reflect the State budget actions taken subsequent to June 30, 2009.
2. **State Income** – State income is higher than projected by \$1.9 million mainly due to the fact that the State provided the Deferred Maintenance funds in the Unrestricted General Fund, rather than in the Restricted Fund, totaling \$2.5 million. However, due to the planned continuance of the Deferred Maintenance program for 2009/10, these funds were transferred to the Deferred Maintenance Fund.
3. **Local Income** – Local income increased \$900,000 over estimated actuals primarily due to the following factors: unanticipated community redevelopment funds; income from purchasing books from the textbook inventory; better than estimated cash position in the Unrestricted General Fund resulting in increased interest income; and, additional income from outside agencies and rental lease income. In addition, while the District is continuing to discuss the results of the First Five agreed upon procedures report, a liability of \$1.3 million was recorded, which offsets these increases to local income.
4. **State One-Time Transfers of Ending Balances and Flex Transfers** – As part of the Budget Act, the District was able to capture ending balances in some restricted programs and transfer funds in Tier 3 programs to the Unrestricted General Fund. The estimated actuals projected a total of \$18.6 million in ending balance and flex transfers. The actual amount captured was \$22.5 million. An increase of \$3.9 million over the estimated actuals.
5. **Contribution from Unrestricted General Fund** – The District’s contributions from the Unrestricted General Fund were greater than the estimated actuals by \$7.5 million due to three factors: 1. The Federal Stimulus Dollars for Special Education (IDEA) totaling \$8 million, were planned to be used over two years to reduce the District’s contribution to Special Education, \$4 million in 2008/09 and \$4 million in 2009/10; however guidance is now more specific in that this option can only be utilized in fiscal year 2009/10 for a total of \$8 million in this fiscal year. 2. Special Education revenue came in lower than estimated by \$2 million. 3. Special Education personnel costs came in higher than projected by \$2 million. There were some savings in contributions to other programs. The schedule on the following pages lists the programs receiving contributions from the Unrestricted General Fund, and the actual contribution amounts.

6. **Expenses** – Overall, expenditures were higher than anticipated by \$800,000. This is mainly due to: personnel costs which were in turn supported by a corresponding amount of outside agencies revenue; and, utility costs coming higher than projected. The District did recognize lower than anticipated actual costs for supplies and capital outlay.
7. **Designated Funds** – The ending balance includes \$5.2 million in funds that were allocated but not yet expended for technology, athletic facilities, donations and the new enterprise resource planning system. These funds will be reallocated in the 2009/10 budget.

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

State One Time Transfers of Ending Balance and Flex Transfers – Below is a list of the programs where funds were transferred to the Unrestricted General Fund.

Restricted Program	Ending Balance	Flexibility Transfer	Total Transfer
Apprenticeship Program	\$ 117,146	\$ 13,718	\$ 130,864
Arts & Music Block Grant	1,705,022	612,731	2,317,753
Arts, Music, & PE Supplies & Equipment	4,052,353	0	4,052,353
CAHSEE Intensive Instruction	884,143	177,042	1,061,185
California Peer Assistance & Review	72,258	41,247	113,505
Cal-Safe Child Care	287,980	79,551	367,531
Cal-Safe Supportive Services	24,934	48,739	73,673
Career Technology Equipment	5,030	0	5,030
Certificated Staff Mentoring Program	19,753	496,755	516,508
English Language Acquisition Program	1,073,417	0	1,073,417
Gifted & Talented Education (GATE)	125,476	40,923	166,399
High Priority Schools – SAIT	0	290,788	290,788
High Priority Schools Grant Program	0	122,330	122,330
Instructional Garden	152,688	0	152,688
Instructional Material: Library	189,645	0	189,645
Instructional Materials Realignment	291,159	0	291,159
International Baccalaureate Staff Dev Start Up	0	10,934	10,934
Mathematics & Reading Prof Development	501,290	258,763	760,053
Physical Education Teacher Incentive Grants	945,000	161,153	1,106,153
School & Library Improvement	0	1,132,024	1,132,024
School Safety & Violence Prevention	0	50,007	50,007
Site Block Grant-One-Time	673,102	0	673,102
Staff Development: Principals'	91,983	0	91,983
Targeted Instr Improvement Block Grant	478,934	801,508	1,280,440
Subtotal	\$ 11,691,313	\$ 4,338,213	\$ 16,029,526
Adult Education Transfer	0	5,000,000	5,000,000
Deferred Maintenance Transfer	0	1,448,998	1,448,998
Total Transfers to Unrestricted General Fund	\$ 11,691,313	\$ 10,787,211	\$22,478,524

Unrestricted Contributions towards Restricted Programs – Below is a list of the District’s unrestricted contributions to the following programs in 2008/09:

Restricted Program	General Fund Contribution
Community Day Schools	\$ 532,460
Community-Based Tutoring Grant	54,108
District Block Grant-One Time	2,316
National Board Certification Teachers	341
Ongoing & Major Maintenance Account	18,072,990
Professional Development Block Grant	96,453
School Counseling Supplemental	356,688
Special Education	21,101,068
Special Education - Infant Program	1,535,599
Teacher Credentialing Block Grant	682,584
Transportation-Home To School	2,368,225
Transportation-Special Education	5,087,308
Total	\$ 49,890,140

Restricted General Fund

The Restricted General Fund ending balance is composed of entitlement funds totaling approximately \$43.4 million as reflected in the chart below.

Restricted Entitlement Funds	Ending Balance 2008/09
EIA/LEP	\$ 5,336,597
EIA/SCE	3,794,608
Medi-Cal	456,124
QEIA	6,375,504
State Stabilization – ARRA	27,469,317
Total	\$ 43,432,150

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 2008/09.

Reserve Type (in millions)	07/01/08	Change	06/30/09	Recommended Level
Unrestricted General Fund	\$41.17	\$11.95	\$53.12	\$43.19 (4)
Workers' Compensation	\$30.69	\$0.99	\$31.68	\$32.40 (3)
General Liability Reserve	\$1.58	\$(0.51)	\$1.07	\$1.07 (3)
Health Fund IBNP (1)	\$12.50	\$1.60	\$14.10	\$14.10 (3)
Retiree Lifetime Health Liability	\$10.60	\$2.00	\$12.60	\$758.00 (3)
Health Fund Unencumbered Reserves	\$38.30	\$8.54	\$46.84	\$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.

(3) Recommended level is provided by actuarial study.

(4) Represents the reserve level for economic uncertainties as presented to the Board in June 2009.

Other Funds' Ending Balances for 2008/09 -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 2008/09	Net Change	Ending Fund Balance 2008/09
Adult Education	\$7,529,422	(\$7,379,422)	\$150,000
Child Development	\$43,063	(\$25,600)	\$17,463
Deferred Maintenance	\$3,632,528	(\$1,681,583)	\$1,950,945
County School Facilities	(\$16,316,402)	\$26,756,402	\$10,440,000
Adult Education Building	\$3,991,686	(\$1,076,967)	\$2,914,719
Measure K Series D/E	\$31,993,674	(\$31,686,612)	\$307,062
Capital Facilities (Developer Fees)	\$13,695,862	\$375,092	\$14,070,954
Special Reserve-1977/87 Measure A	\$2,622,619	\$19,724,944	\$22,347,563
Bond Interest & Redemption	\$23,116,083	(\$9,576,780)	\$13,539,303
1977/87 Tax Override	\$6,058,916	(\$2,981,036)	\$3,077,880
Cafeteria Enterprise	\$21,249,980	(\$3,856,396)	\$17,393,584
Health Benefits	\$61,396,673	(\$2,055,203)	\$59,341,470
Liability	\$1,211,988	\$1,282,893	\$2,494,881
Workers' Compensation	(\$5,099,188)	\$999,271	(\$4,099,917)
Defined Benefits Plan	\$7,696,325	\$526,052	\$8,222,377
COP Debt Service Fund	\$9,526,426	(\$9,295)	\$9,517,131

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

Charter Schools	Beginning Fund Balance 2008/09	Net Change	Ending Fund Balance 2008/09
Fresno Prep	\$ 512,630	\$ 147,420	\$ 660,050
KIPP	\$ 115,829	\$ (157,772)	\$ (41,943)
New Millennium	\$ 631,657	\$ (438,283)	\$ 193,374
Sierra	\$ 695,596	\$ 408,897	\$ 1,104,493
SOUL	\$ 140,457	\$ -	\$ 140,457
University	\$ 520,885	\$ 828,691	\$ 1,349,576
Valley Prep	\$ (331,196)	\$ 218,024	\$ (113,172)
VASA	\$ 110,511	\$ 71,744	\$ 182,255

Year-end Budget Revision 2008/09

The 2008/09 Year-end Closing Budget Revision recognizes additional revenue and expense 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: Unrestricted General Fund, Adult Education Fund, Deferred Maintenance Fund, Health Fund, Cafeteria, Tax Override Fund, Adult Education Building Fund, County School Facility Fund, COP Fund, and Measure A Bond Interest and Redemption Fund. The budget revision documents follow the State Unaudited Actuals Report.

Gann Limit 2009/10

Included in the Board binders is Resolution 2009-36 for adopting the District's Gann Appropriation Limit for fiscal year 2009/10. The Gann Limit is included in the Unaudited Actuals Financial Report for the fiscal year ended June 30, 2009. 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
2008/09 UNAUDITED ACTUALS
FINANCIAL REPORT

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2008-09 Unaudited Actuals	2009-10 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
11	Adult Education Fund	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	S	
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Categoricals - Federal/State/Local Grant Awards, Revenues and Expenditures		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
CORR	Education of Adults in County Correctional Facilities		
DAY	Community Day Schools	S	
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	380,102,719.74	13,627,284.00	393,730,003.74	354,042,725.00	14,074,276.00	368,117,001.00	-6.5%
2) Federal Revenue		8100-8299	81,124.00	116,280,938.11	116,362,062.11	0.00	127,197,975.00	127,197,975.00	9.3%
3) Other State Revenue		8300-8599	40,689,482.18	122,809,650.51	163,499,132.69	76,837,630.00	91,907,541.00	168,745,171.00	3.2%
4) Other Local Revenue		8600-8799	8,399,982.50	7,838,618.73	16,238,601.23	6,440,468.00	12,906,784.00	19,347,252.00	19.1%
5) TOTAL, REVENUES			429,273,308.42	260,556,491.35	689,829,799.77	437,320,823.00	246,086,576.00	683,407,399.00	-0.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	222,426,704.21	108,811,244.75	331,237,948.96	214,481,969.00	109,578,080.00	324,060,049.00	-2.2%
2) Classified Salaries		2000-2999	49,127,402.25	46,979,354.97	96,106,757.22	47,565,204.00	47,862,168.00	95,427,372.00	-0.7%
3) Employee Benefits		3000-3999	92,461,292.94	53,770,056.83	146,231,349.77	88,774,097.00	56,872,300.00	145,646,397.00	-0.4%
4) Books and Supplies		4000-4999	7,156,032.22	29,812,612.53	36,968,644.75	7,787,771.00	46,478,613.00	54,266,384.00	46.8%
5) Services and Other Operating Expenditures		5000-5999	31,872,581.95	23,532,747.88	55,405,329.83	29,203,466.00	28,780,110.00	57,983,576.00	4.7%
6) Capital Outlay		6000-6999	2,725,720.05	4,551,451.26	7,277,171.31	2,463,631.00	6,978,560.00	9,442,191.00	29.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,186,878.80	1,345,276.87	2,532,155.67	1,167,902.00	1,400,000.00	2,567,902.00	1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,925,705.71)	11,270,716.00	(2,654,989.71)	(12,370,336.00)	10,309,845.00	(2,060,491.00)	-22.4%
9) TOTAL, EXPENDITURES			393,030,906.71	280,073,461.09	673,104,367.80	379,073,704.00	308,259,676.00	687,333,380.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			36,242,401.71	(19,516,969.74)	16,725,431.97	58,247,119.00	(62,173,100.00)	(3,925,981.00)	-123.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,886,907.10	3,356,409.00	10,243,316.10	27,000.00	3,356,409.00	3,383,409.00	-67.0%
b) Transfers Out		7600-7629	2,531,225.00	3,759,808.52	6,291,033.52	13,641,723.00	3,356,409.00	16,998,132.00	170.2%
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	(33,860,613.26)	33,860,613.26	0.00	(44,529,885.00)	44,529,885.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,504,931.16)	33,457,213.74	3,952,282.58	(58,144,608.00)	44,529,885.00	(13,614,723.00)	-444.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,737,470.55	13,940,244.00	20,677,714.55	102,511.00	(17,643,215.00)	(17,540,704.00)	-184.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	55,390,127.89	29,570,735.55	84,960,863.44	62,127,598.44	43,510,979.55	105,638,577.99	24.3%
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)									
			55,390,127.89	29,570,735.55	84,960,863.44	62,127,598.44	43,510,979.55	105,638,577.99	24.3%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			55,390,127.89	29,570,735.55	84,960,863.44	62,127,598.44	43,510,979.55	105,638,577.99	24.3%
2) Ending Balance, June 30 (E + F1e)									
			62,127,598.44	43,510,979.55	105,638,577.99	62,230,109.44	25,867,764.55	88,097,873.99	-16.6%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash									
		9711	96,095.82	0.00	96,095.82	96,095.82	0.00	96,095.82	0.0%
Stores									
		9712	3,522,347.43	0.00	3,522,347.43	3,522,347.43	0.00	3,522,347.43	0.0%
Prepaid Expenditures									
		9713	195,373.07	0.00	195,373.07	195,373.07	0.00	195,373.07	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	53,118,179.27	0.00	53,118,179.27	57,727,576.85	0.00	57,727,576.85	8.7%
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	5,195,602.85	43,510,979.55	48,706,582.40	0.00	25,788,934.82	25,788,934.82	-47.1%
c) Undesignated Amount									
		9790	0.00	0.00	0.00				
d) Unappropriated Amount									
		9790				688,716.27	78,829.73	767,546.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	42,571,713.17	(15,892,424.65)	26,679,288.52				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	48,119.03	0.00	48,119.03				
c) in Revolving Fund		9130	96,095.82	0.00	96,095.82				
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	71,411,902.75	63,253,712.98	134,665,615.73				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	191,268.12	24,020,008.84	24,211,276.96				
6) Stores		9320	3,522,347.43	0.00	3,522,347.43				
7) Prepaid Expenditures		9330	195,373.07	0.00	195,373.07				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			118,036,819.39	71,381,297.17	189,418,116.56				
H. LIABILITIES									
1) Accounts Payable		9500	44,220,972.78	7,993,951.98	52,214,924.76				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	11,688,246.48	339,822.97	12,028,069.45				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	19,536,544.36	19,536,544.36				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			55,909,219.26	27,870,319.31	83,779,538.57				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			62,127,600.13	43,510,977.86	105,638,577.99				

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	351,333,397.87	0.00	351,333,397.87	317,254,256.00	0.00	317,254,256.00	-9.7%
Charter Schools General Purpose Entitlement - State Aid		8015	1,065,343.00	0.00	1,065,343.00	964,733.00	0.00	964,733.00	-9.4%
State Aid - Prior Years		8019	1,000,788.88	0.00	1,000,788.88	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	787,899.44	0.00	787,899.44	810,329.00	0.00	810,329.00	2.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	242,400.61	0.00	242,400.61	552,282.00	0.00	552,282.00	127.8%
County & District Taxes Secured Roll Taxes		8041	52,536,403.20	0.00	52,536,403.20	53,667,505.00	0.00	53,667,505.00	2.2%
Unsecured Roll Taxes		8042	2,893,969.14	0.00	2,893,969.14	2,641,597.00	0.00	2,641,597.00	-8.7%
Prior Years' Taxes		8043	48,541.69	0.00	48,541.69	48,542.00	0.00	48,542.00	0.0%
Supplemental Taxes		8044	2,655,133.62	0.00	2,655,133.62	3,250,442.00	0.00	3,250,442.00	22.4%
Education Revenue Augmentator Fund (ERAF)		8045	(19,981,579.03)	0.00	(19,981,579.03)	(11,474,821.00)	0.00	(11,474,821.00)	-42.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	242,809.34	0.00	242,809.34	227,765.00	0.00	227,765.00	-6.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	7,668.78	0.00	7,668.78	0.00	0.00	0.00	-100.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			392,832,776.54	0.00	392,832,776.54	367,942,630.00	0.00	367,942,630.00	-6.3%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(13,627,284.00)		(13,627,284.00)	(14,074,276.00)		(14,074,276.00)	3.3%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		146,525.00	146,525.00		588,289.00	588,289.00	301.5%
Special Education ADA Transfer	6500	8091		13,480,759.00	13,480,759.00		13,485,987.00	13,485,987.00	0.0%
All Other Revenue Limit									

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	2,447,551.00	0.00	2,447,551.00	2,318,576.00	0.00	2,318,576.00	-5.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,550,323.80)	0.00	(1,550,323.80)	(2,144,205.00)	0.00	(2,144,205.00)	38.3%
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			380,102,719.74	13,627,284.00	393,730,003.74	354,042,725.00	14,074,276.00	368,117,001.00	-6.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	13,449,585.00	13,449,585.00	0.00	17,208,806.00	17,208,806.00	28.0%
Special Education Discretionary Grants		8182	0.00	982,986.36	982,986.36	0.00	1,304,984.00	1,304,984.00	32.8%
Child Nutrition Programs		8220	0.00	105,756.62	105,756.62	0.00	0.00	0.00	-100.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		91,736,400.53	91,736,400.53		100,343,753.00	100,343,753.00	9.4%
Vocational and Applied Technology Education	3500-3699	8290		1,014,944.74	1,014,944.74		1,058,862.00	1,058,862.00	4.3%
Safe and Drug Free Schools	3700-3799	8290		645,011.66	645,011.66		544,319.00	544,319.00	-15.6%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	81,124.00	8,346,253.20	8,427,377.20	0.00	6,737,251.00	6,737,251.00	-20.1%
TOTAL, FEDERAL REVENUE			81,124.00	116,280,938.11	116,362,062.11	0.00	127,197,975.00	127,197,975.00	9.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	4,232,668.00		4,232,668.00	0.00		0.00	-100.0%
Prior Years	0000	8319	(445,086.00)		(445,086.00)	0.00		0.00	-100.0%
Community Day School Additional Funding									
Current Year	2430	8311		219,110.00	219,110.00		415,535.00	415,535.00	89.6%
Prior Years	2430	8319		(32,807.00)	(32,807.00)		0.00	0.00	-100.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		642,987.00	642,987.00		0.00	0.00	-100.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		38,444,211.00	38,444,211.00		40,446,272.00	40,446,272.00	5.2%
Prior Years	6500	8319		931,284.63	931,284.63		0.00	0.00	-100.0%
Gifted and Talented Pupils	7140	8311		541,425.00	541,425.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		3,771,766.00	3,771,766.00		3,771,766.00	3,771,766.00	0.0%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		21,780,822.00	21,780,822.00		20,256,165.00	20,256,165.00	-7.0%
Spec. Ed. Transportation	7240	8311		1,340,070.07	1,340,070.07		1,340,070.00	1,340,070.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,105,771.00	1,105,771.00	0.00	1,105,771.00	1,105,771.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	(458,517.50)	(458,517.50)	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	23,734,528.00	0.00	23,734,528.00	24,031,098.00	0.00	24,031,098.00	1.2%
Class Size Reduction, Grade Nine		8435	570,799.00	0.00	570,799.00	0.00	0.00	0.00	-100.0%
Charter Schools Categorical Block Grant		8480	216,125.00	0.00	216,125.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,077,212.97	857,192.63	8,934,405.60	8,295,720.00	871,240.00	9,166,960.00	2.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		1,671,369.00	1,671,369.00		0.00	0.00	-100.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		2,001,576.40	2,001,576.40		0.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		4,864,146.06	4,864,146.06		1,895,062.00	1,895,062.00	-61.0%
Staff Development	7294, 7295, 7296	8590		557,500.00	557,500.00		0.00	0.00	-100.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		215,433.86	215,433.86		116,274.00	116,274.00	-46.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		483,491.00	483,491.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		914,693.00	914,693.00		0.00	0.00	-100.0%
Professional Development Block Grant	7393	8590		3,321,713.06	3,321,713.06		0.00	0.00	-100.0%
Targeted Instructional Improvement Block Grant	7394	8590		4,477,169.00	4,477,169.00		0.00	0.00	-100.0%
School and Library Improvement Block Grant	7395	8590		5,137,299.00	5,137,299.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		15,827,900.00	15,827,900.00		15,407,300.00	15,407,300.00	-2.7%
All Other State Revenue	All Other	8590	4,303,235.21	14,194,045.30	18,497,280.51	44,510,812.00	6,282,086.00	50,792,898.00	174.6%
TOTAL, OTHER STATE REVENUE			40,689,482.18	122,809,650.51	163,499,132.69	76,837,630.00	91,907,541.00	168,745,171.00	3.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	317,951.28	0.00	317,951.28	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	32,199.51	0.00	32,199.51	43,598.00	0.00	43,598.00	35.4%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	400,784.43	0.00	400,784.43	255,000.00	0.00	255,000.00	-36.4%
Interest		8660	3,218,922.40	0.00	3,218,922.40	2,100,000.00	0.00	2,100,000.00	-34.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		910,137.93	910,137.93		1,056,740.00	1,056,740.00	16.1%
Interagency Services	All Other	8677	0.00	2,139,178.96	2,139,178.96	0.00	2,073,984.00	2,073,984.00	-3.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	886,735.04	0.00	886,735.04	1,106,520.00	0.00	1,106,520.00	24.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other 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	3,496,060.16	4,789,301.84	8,285,362.00	2,935,350.00	9,776,060.00	12,711,410.00	53.4%
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	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	47,329.68	0.00	47,329.68	0.00	0.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			8,399,982.50	7,838,618.73	16,238,601.23	6,440,468.00	12,906,784.00	19,347,252.00	19.1%
TOTAL, REVENUES			429,273,308.42	260,556,491.35	689,829,799.77	437,320,823.00	246,086,576.00	683,407,399.00	-0.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	194,067,923.92	71,633,863.00	265,701,786.92	184,551,646.00	75,765,360.00	260,317,006.00	-2.0%
Certificated Pupil Support Salaries		1200	7,912,486.55	10,438,526.99	18,351,013.54	9,863,095.00	8,621,346.00	18,484,441.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	20,088,449.05	22,680,792.19	42,769,241.24	19,154,457.00	22,553,712.00	41,708,169.00	-2.5%
Other Certificated Salaries		1900	357,844.69	4,058,062.57	4,415,907.26	912,771.00	2,637,662.00	3,550,433.00	-19.6%
TOTAL, CERTIFICATED SALARIES			222,426,704.21	108,811,244.75	331,237,948.96	214,481,969.00	109,578,080.00	324,060,049.00	-2.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	841,216.11	19,664,155.46	20,505,371.57	930,156.00	18,921,084.00	19,851,240.00	-3.2%
Classified Support Salaries		2200	24,191,559.10	18,879,602.78	43,071,161.88	22,754,715.00	19,432,546.00	42,187,261.00	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	4,221,277.91	1,986,354.34	6,207,632.25	4,614,575.00	2,387,837.00	7,002,412.00	12.8%
Clerical, Technical and Office Salaries		2400	18,133,036.08	5,639,470.72	23,772,506.80	17,909,296.00	6,462,437.00	24,371,733.00	2.5%
Other Classified Salaries		2900	1,740,313.05	809,771.67	2,550,084.72	1,356,462.00	658,264.00	2,014,726.00	-21.0%
TOTAL, CLASSIFIED SALARIES			49,127,402.25	46,979,354.97	96,106,757.22	47,565,204.00	47,862,168.00	95,427,372.00	-0.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	18,060,744.60	8,606,109.31	26,666,853.91	17,348,070.00	8,971,568.00	26,319,638.00	-1.3%
PERS		3201-3202	4,221,718.21	3,469,987.13	7,691,705.34	4,193,811.00	3,646,204.00	7,840,015.00	1.9%
OASDI/Medicare/Alternative		3301-3302	6,215,144.38	4,603,999.03	10,819,143.41	6,262,613.00	4,826,571.00	11,089,184.00	2.5%
Health and Welfare Benefits		3401-3402	42,264,066.99	24,142,937.66	66,407,004.65	42,633,061.00	27,348,773.00	69,981,834.00	5.4%
Unemployment Insurance		3501-3502	824,559.80	448,275.33	1,272,835.13	785,184.00	477,065.00	1,262,249.00	-0.8%
Workers' Compensation		3601-3602	2,242,795.67	1,392,483.74	3,635,279.41	2,027,968.00	1,207,218.00	3,235,186.00	-11.0%
OPEB, Allocated		3701-3702	17,267,222.38	9,861,321.40	27,128,543.78	14,214,128.00	9,116,193.00	23,330,321.00	-14.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,229,039.64	1,060,440.79	2,289,480.43	1,137,501.00	1,000,726.00	2,138,227.00	-6.6%
Other Employee Benefits		3901-3902	136,001.27	184,502.44	320,503.71	171,761.00	277,982.00	449,743.00	40.3%
TOTAL, EMPLOYEE BENEFITS			92,461,292.94	53,770,056.83	146,231,349.77	88,774,097.00	56,872,300.00	145,646,397.00	-0.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,594.63	5,499,919.21	5,504,513.84	(89,168.00)	2,061,682.00	1,972,514.00	-64.2%
Books and Other Reference Materials		4200	61,973.27	24,979.82	86,953.09	18,023.00	256,542.00	274,565.00	215.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	5,833,520.41	19,586,759.17	25,420,279.58	6,911,455.00	42,403,555.00	49,315,010.00	94.0%
Noncapitalized Equipment		4400	1,255,943.91	4,609,506.68	5,865,450.59	928,557.00	1,755,738.00	2,684,295.00	-54.2%
Food		4700	0.00	91,447.65	91,447.65	18,904.00	1,096.00	20,000.00	-78.1%
TOTAL, BOOKS AND SUPPLIES			7,156,032.22	29,812,612.53	36,968,644.75	7,787,771.00	46,478,613.00	54,266,384.00	46.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,053,326.99	15,233,522.54	16,286,849.53	373,121.00	15,215,383.00	15,588,504.00	-4.3%
Travel and Conferences		5200	299,605.81	1,132,400.06	1,432,005.87	332,215.00	937,265.00	1,269,480.00	-11.3%
Dues and Memberships		5300	96,052.99	15,804.83	111,857.82	108,142.00	26,318.00	134,460.00	20.2%
Insurance		5400 - 5450	2,193,662.48	1,252,773.29	3,446,435.77	2,038,439.00	1,224,205.00	3,262,644.00	-5.3%
Operations and Housekeeping Services		5500	15,411,223.77	89,813.22	15,501,036.99	13,844,029.00	882,756.00	14,726,785.00	-5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,550,329.16	2,163,883.30	6,714,212.46	4,476,464.00	5,109,395.00	9,585,859.00	42.8%
Transfers of Direct Costs		5710	825,914.07	(825,914.07)	0.00	692,858.00	(692,858.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(111,903.73)	(2,901,473.94)	(3,013,377.67)	(118,868.00)	(4,065,450.00)	(4,184,318.00)	38.9%
Professional/Consulting Services and Operating Expenditures		5800	5,701,285.62	7,254,537.51	12,955,823.13	6,673,552.00	9,997,332.00	16,670,884.00	28.7%
Communications		5900	1,853,084.79	117,401.14	1,970,485.93	783,514.00	145,764.00	929,278.00	-52.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,872,581.95	23,532,747.88	55,405,329.83	29,203,466.00	28,780,110.00	57,983,576.00	4.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	2,120.00	2,120.00	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	2,567,862.20	3,993,511.75	6,561,373.95	2,315,546.00	733,852.00	3,049,398.00	-53.5%
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	157,857.85	268,874.14	426,731.99	148,085.00	863,209.00	1,011,294.00	137.0%
Equipment Replacement		6500	0.00	286,945.37	286,945.37	0.00	5,381,499.00	5,381,499.00	1775.4%
TOTAL, CAPITAL OUTLAY			2,725,720.05	4,551,451.26	7,277,171.31	2,463,631.00	6,978,560.00	9,442,191.00	29.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	31,998.00	0.00	31,998.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	167,976.11	167,976.11	0.00	200,000.00	200,000.00	19.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		1,164,300.76	1,164,300.76		1,200,000.00	1,200,000.00	3.1%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	664,823.00	0.00	664,823.00	478,078.00	0.00	478,078.00	-28.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	490,057.80	13,000.00	503,057.80	689,824.00	0.00	689,824.00	37.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,186,878.80	1,345,276.87	2,532,155.67	1,167,902.00	1,400,000.00	2,567,902.00	1.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(11,270,716.00)	11,270,716.00	0.00	(10,309,845.00)	10,309,845.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,654,989.71)	0.00	(2,654,989.71)	(2,060,491.00)	0.00	(2,060,491.00)	-22.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,925,705.71)	11,270,716.00	(2,654,989.71)	(12,370,336.00)	10,309,845.00	(2,060,491.00)	-22.4%
TOTAL, EXPENDITURES			393,030,906.71	280,073,461.09	673,104,367.80	379,073,704.00	308,259,676.00	687,333,380.00	2.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,886,907.10	3,356,409.00	10,243,316.10	27,000.00	3,356,409.00	3,383,409.00	-67.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,886,907.10	3,356,409.00	10,243,316.10	27,000.00	3,356,409.00	3,383,409.00	-67.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	3,356,409.00	3,356,409.00	0.00	3,356,409.00	3,356,409.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,531,225.00	403,399.52	2,934,624.52	13,641,723.00	0.00	13,641,723.00	364.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,531,225.00	3,759,808.52	6,291,033.52	13,641,723.00	3,356,409.00	16,998,132.00	170.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(49,890,139.59)	49,890,139.59	0.00	(44,529,885.00)	44,529,885.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	11,691,313.57	(11,691,313.57)	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	4,338,212.76	(4,338,212.76)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(33,860,613.26)	33,860,613.26	0.00	(44,529,885.00)	44,529,885.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(29,504,931.16)	33,457,213.74	3,952,282.58	(58,144,608.00)	44,529,885.00	(13,614,723.00)	-444.5%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	380,102,719.74	13,627,284.00	393,730,003.74	354,042,725.00	14,074,276.00	368,117,001.00	-6.3%
2) Federal Revenue		8100-8299	81,124.00	116,280,938.11	116,362,062.11	0.00	127,197,975.00	127,197,975.00	9.3%
3) Other State Revenue		8300-8599	40,689,482.18	122,809,650.51	163,499,132.69	76,837,630.00	91,907,541.00	168,745,171.00	3.2%
4) Other Local Revenue		8600-8799	8,399,982.50	7,838,618.73	16,238,601.23	6,440,468.00	12,906,784.00	19,347,252.00	19.1%
5) TOTAL, REVENUES			429,273,308.42	260,556,491.35	689,829,799.77	437,320,823.00	246,086,576.00	683,407,399.00	-0.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		256,879,766.86	148,669,913.87	405,549,680.73	244,055,352.00	163,481,480.00	407,536,832.00	0.5%
2) Instruction - Related Services	2000-2999		43,715,995.30	56,142,557.77	99,858,553.07	42,245,963.00	60,762,622.00	103,008,585.00	3.2%
3) Pupil Services	3000-3999		13,490,365.76	36,678,391.66	50,168,757.42	17,497,568.00	42,356,814.00	59,854,382.00	19.3%
4) Ancillary Services	4000-4999		4,318,311.62	2,427,450.92	6,745,762.54	4,038,601.00	2,029,028.00	6,067,629.00	-10.1%
5) Community Services	5000-5999		968,100.87	721,915.66	1,690,016.53	1,679,682.00	264,169.00	1,943,851.00	15.0%
6) Enterprise	6000-6999		2,501,608.51	0.00	2,501,608.51	1,937,861.00	0.00	1,937,861.00	-22.5%
7) General Administration	7000-7999		13,931,495.11	11,270,716.00	25,202,211.11	15,595,581.00	15,016,303.00	30,611,884.00	21.5%
8) Plant Services	8000-8999		56,038,383.88	22,817,238.34	78,855,622.22	50,855,194.00	22,949,260.00	73,804,454.00	-6.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,186,878.80	1,345,276.87	2,532,155.67	1,167,902.00	1,400,000.00	2,567,902.00	1.4%
10) TOTAL, EXPENDITURES			393,030,906.71	280,073,461.09	673,104,367.80	379,073,704.00	308,259,676.00	687,333,380.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			36,242,401.71	(19,516,969.74)	16,725,431.97	58,247,119.00	(62,173,100.00)	(3,925,981.00)	-123.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,886,907.10	3,356,409.00	10,243,316.10	27,000.00	3,356,409.00	3,383,409.00	-67.0%
b) Transfers Out		7600-7629	2,531,225.00	3,759,808.52	6,291,033.52	13,641,723.00	3,356,409.00	16,998,132.00	170.2%
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	(33,860,613.26)	33,860,613.26	0.00	(44,529,885.00)	44,529,885.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,504,931.16)	33,457,213.74	3,952,282.58	(58,144,608.00)	44,529,885.00	(13,614,723.00)	-444.5%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,737,470.55	13,940,244.00	20,677,714.55	102,511.00	(17,643,215.00)	(17,540,704.00)	-184.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	55,390,127.89	29,570,735.55	84,960,863.44	62,127,598.44	43,510,979.55	105,638,577.99	24.3%
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)									
			55,390,127.89	29,570,735.55	84,960,863.44	62,127,598.44	43,510,979.55	105,638,577.99	24.3%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			55,390,127.89	29,570,735.55	84,960,863.44	62,127,598.44	43,510,979.55	105,638,577.99	24.3%
2) Ending Balance, June 30 (E + F1e)									
			62,127,598.44	43,510,979.55	105,638,577.99	62,230,109.44	25,867,764.55	88,097,873.99	-16.6%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash									
		9711	96,095.82	0.00	96,095.82	96,095.82	0.00	96,095.82	0.0%
Stores									
		9712	3,522,347.43	0.00	3,522,347.43	3,522,347.43	0.00	3,522,347.43	0.0%
Prepaid Expenditures									
		9713	195,373.07	0.00	195,373.07	195,373.07	0.00	195,373.07	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	53,118,179.27	0.00	53,118,179.27	57,727,576.85	0.00	57,727,576.85	8.7%
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	5,195,602.85	43,510,979.55	48,706,582.40	0.00	25,788,934.82	25,788,934.82	-47.1%
c) Undesignated Amount									
		9790	0.00	0.00	0.00				
d) Unappropriated Amount									
		9790				688,716.27	78,829.73	767,546.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	930,272.76	930,857.00	0.1%
3) Other State Revenue		8300-8599	9,947,766.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,206,766.27	913,786.00	-24.3%
5) TOTAL, REVENUES			12,084,805.03	1,844,643.00	-84.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,993,235.90	5,643,461.00	-19.3%
2) Classified Salaries		2000-2999	1,879,070.78	1,790,090.00	-4.7%
3) Employee Benefits		3000-3999	2,408,377.49	2,304,754.00	-4.3%
4) Books and Supplies		4000-4999	1,052,851.35	962,411.00	-8.6%
5) Services and Other Operating Expenditures		5000-5999	2,586,773.82	1,791,935.00	-30.7%
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	653,579.33	456,922.00	-30.1%
9) TOTAL, EXPENDITURES			15,573,888.67	12,949,573.00	-16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,489,083.64)	(11,104,930.00)	218.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,109,661.64	10,964,466.00	888.1%
b) Transfers Out		7600-7629	5,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,890,338.36)	10,964,466.00	-381.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,379,422.00)	(140,464.00)	-98.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,797,161.75	149,999.75	-97.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,797,161.75	149,999.75	-97.4%
d) Other Restatements		9795	1,732,260.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,529,421.75	149,999.75	-98.0%
2) Ending Balance, June 30 (E + F1e)			149,999.75	9,535.75	-93.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	67,081.56	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			82,918.19		
d) Unappropriated Amount				9,535.75	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,168,421.37		
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	2,608,985.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15,508.49		
6) Stores		9320	67,081.56		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,864,997.04		
H. LIABILITIES					
1) Accounts Payable		9500	506,947.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,208,049.82		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			3,714,997.29		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			149,999.75		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	464,933.00	464,933.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	465,339.76	465,924.00	0.1%
TOTAL, FEDERAL REVENUE			930,272.76	930,857.00	0.1%
OTHER STATE REVENUE					
Other State Apportionments Adult Education Current Year	6390	8311	10,678,053.00	0.00	-100.0%
Prior Years	6390	8319	(730,287.00)	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,947,766.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	108,467.11	30,000.00	-72.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	295,118.65	0.00	-100.0%
Interagency Services		8677	127,315.12	219,065.00	72.1%
Other Local Revenue					
All Other Local Revenue		8699	675,865.39	664,721.00	-1.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,206,766.27	913,786.00	-24.3%
TOTAL, REVENUES			12,084,805.03	1,844,643.00	-84.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,151,192.72	4,211,292.00	-18.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	976,498.15	875,724.00	-10.3%
Other Certificated Salaries		1900	865,545.03	556,445.00	-35.7%
TOTAL, CERTIFICATED SALARIES			6,993,235.90	5,643,461.00	-19.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	53,215.37	31,500.00	-40.8%
Classified Support Salaries		2200	573,627.26	618,661.00	7.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,175,148.51	1,060,929.00	-9.7%
Other Classified Salaries		2900	77,079.64	79,000.00	2.5%
TOTAL, CLASSIFIED SALARIES			1,879,070.78	1,790,090.00	-4.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	507,921.89	468,369.00	-7.8%
PERS		3201-3202	155,769.02	149,737.00	-3.9%
OASDI/Medicare/Alternative		3301-3302	236,108.67	203,351.00	-13.9%
Health and Welfare Benefits		3401-3402	951,989.54	1,007,053.00	5.8%
Unemployment Insurance		3501-3502	26,142.52	22,289.00	-14.7%
Workers' Compensation		3601-3602	78,254.82	57,862.00	-26.1%
OPEB, Allocated		3701-3702	388,841.09	335,674.00	-13.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	53,609.34	49,311.00	-8.0%
Other Employee Benefits		3901-3902	9,740.60	11,108.00	14.0%
TOTAL, EMPLOYEE BENEFITS			2,408,377.49	2,304,754.00	-4.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	215,705.33	265,000.00	22.9%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	837,146.02	697,411.00	-16.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,052,851.35	962,411.00	-8.6%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	760,042.41	0.00	-100.0%
Travel and Conferences		5200	24,772.83	15,050.00	-39.2%
Dues and Memberships		5300	0.00	1,000.00	New
Insurance		5400-5450	71,381.19	57,902.00	-18.9%
Operations and Housekeeping Services		5500	238,667.09	283,000.00	18.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	104,040.97	150,000.00	44.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	175,688.70	204,000.00	16.1%
Professional/Consulting Services and Operating Expenditures		5800	1,207,680.79	1,080,983.00	-10.5%
Communications		5900	4,499.84	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,586,773.82	1,791,935.00	-30.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	653,579.33	456,922.00	-30.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			653,579.33	456,922.00	-30.1%
TOTAL, EXPENDITURES			15,573,888.67	12,949,573.00	-16.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,109,661.64	10,964,466.00	888.1%
(a) TOTAL, INTERFUND TRANSFERS IN			1,109,661.64	10,964,466.00	888.1%
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	5,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,000,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,890,338.36)	10,964,466.00	-381.8%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	930,272.76	930,857.00	0.1%
3) Other State Revenue		8300-8599	9,947,766.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,206,766.27	913,786.00	-24.3%
5) TOTAL, REVENUES			12,084,805.03	1,844,643.00	-84.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,265,247.27	5,858,448.00	-19.4%
2) Instruction - Related Services	2000-2999		6,072,535.67	4,899,497.00	-19.3%
3) Pupil Services	3000-3999		67,743.67	180,389.00	166.3%
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		497,326.18	496,016.00	-0.3%
7) General Administration	7000-7999		653,579.33	456,922.00	-30.1%
8) Plant Services	8000-8999		1,017,456.55	1,058,301.00	4.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,573,888.67	12,949,573.00	-16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,489,083.64)	(11,104,930.00)	218.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,109,661.64	10,964,466.00	888.1%
b) Transfers Out		7600-7629	5,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,890,338.36)	10,964,466.00	-381.8%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,379,422.00)	(140,464.00)	-98.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,797,161.75	149,999.75	-97.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,797,161.75	149,999.75	-97.4%
d) Other Restatements		9795	1,732,260.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,529,421.75	149,999.75	-98.0%
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	67,081.56	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					
			82,918.19		
d) Unappropriated Amount					
				9,535.75	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	155,422.49	401,173.00	158.1%
3) Other State Revenue		8300-8599	7,182,509.88	7,856,993.00	9.4%
4) Other Local Revenue		8600-8799	75,407.55	0.00	-100.0%
5) TOTAL, REVENUES			7,413,339.92	8,258,166.00	11.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,388,285.87	3,372,463.00	-0.5%
2) Classified Salaries		2000-2999	1,688,669.53	1,648,230.00	-2.4%
3) Employee Benefits		3000-3999	1,422,838.79	1,700,498.00	19.5%
4) Books and Supplies		4000-4999	289,262.87	1,027,598.00	255.2%
5) Services and Other Operating Expenditures		5000-5999	214,640.86	114,161.00	-46.8%
6) Capital Outlay		6000-6999	0.00	1,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	92,288.60	92,289.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	342,953.55	301,927.00	-12.0%
9) TOTAL, EXPENDITURES			7,438,940.07	8,258,166.00	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(25,600.15)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,600.15)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,063.11	17,462.96	-59.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,063.11	17,462.96	-59.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,063.11	17,462.96	-59.4%
2) Ending Balance, June 30 (E + F1e)			17,462.96	17,462.96	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			17,462.96		
d) Unappropriated Amount				17,462.96	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	392,537.53		
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	464,952.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	352,094.73		
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			1,209,585.19		
H. LIABILITIES					
1) Accounts Payable		9500	415,367.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	776,754.42		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,192,122.23		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			17,462.96		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	40,248.35	44,566.00	10.7%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	115,174.14	356,607.00	209.6%
TOTAL, FEDERAL REVENUE			155,422.49	401,173.00	158.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,551.98	1,622.00	-54.3%
Child Development Apportionments		8530	1,669,163.13	1,884,880.00	12.9%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	4,407,114.20	4,723,583.00	7.2%
All Other State Revenue	All Other	8590	1,102,680.57	1,246,908.00	13.1%
TOTAL, OTHER STATE REVENUE			7,182,509.88	7,856,993.00	9.4%
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	32,573.45	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	42,834.10	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			75,407.55	0.00	-100.0%
TOTAL, REVENUES			7,413,339.92	8,258,166.00	11.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,648,946.95	2,636,986.00	-0.5%
Certificated Pupil Support Salaries		1200	415,104.61	415,677.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	144,814.22	119,483.00	-17.5%
Other Certificated Salaries		1900	179,420.09	200,317.00	11.6%
TOTAL, CERTIFICATED SALARIES			3,388,285.87	3,372,463.00	-0.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,281,285.74	1,481,197.00	15.6%
Classified Support Salaries		2200	249,227.18	10,256.00	-95.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	158,156.61	156,777.00	-0.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,688,669.53	1,648,230.00	-2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	248,782.95	247,879.00	-0.4%
PERS		3201-3202	41,275.47	132,761.00	221.6%
OASDI/Medicare/Alternative		3301-3302	131,085.16	163,501.00	24.7%
Health and Welfare Benefits		3401-3402	649,926.06	776,851.00	19.5%
Unemployment Insurance		3501-3502	15,193.93	14,899.00	-1.9%
Workers' Compensation		3601-3602	45,408.66	38,761.00	-14.6%
OPEB, Allocated		3701-3702	265,462.90	258,948.00	-2.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	16,192.42	54,961.00	239.4%
Other Employee Benefits		3901-3902	9,511.24	11,937.00	25.5%
TOTAL, EMPLOYEE BENEFITS			1,422,838.79	1,700,498.00	19.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	289,262.87	1,027,598.00	255.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			289,262.87	1,027,598.00	255.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,477.61	11,800.00	2.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	40,913.56	38,761.00	-5.3%
Operations and Housekeeping Services		5500	9,928.01	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,826.33	4,900.00	28.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	128,821.12	33,200.00	-74.2%
Professional/Consulting Services and Operating Expenditures		5800	18,438.48	24,300.00	31.8%
Communications		5900	1,235.75	1,200.00	-2.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			214,640.86	114,161.00	-46.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	1,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,000.00	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	92,289.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			92,288.60	92,289.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	342,953.55	301,927.00	-12.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			342,953.55	301,927.00	-12.0%
TOTAL, EXPENDITURES			7,438,940.07	8,258,166.00	11.0%

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

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	155,422.49	401,173.00	158.1%
3) Other State Revenue		8300-8599	7,182,509.88	7,856,993.00	9.4%
4) Other Local Revenue		8600-8799	75,407.55	0.00	-100.0%
5) TOTAL, REVENUES			7,413,339.92	8,258,166.00	11.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,904,712.56	4,910,629.00	25.8%
2) Instruction - Related Services	2000-2999		570,606.01	598,118.00	4.8%
3) Pupil Services	3000-3999		786,157.05	526,330.00	-33.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,726,318.04	1,828,873.00	5.9%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		342,953.55	301,927.00	-12.0%
8) Plant Services	8000-8999		15,904.26	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	92,288.60	92,289.00	0.0%
10) TOTAL, EXPENDITURES			7,438,940.07	8,258,166.00	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(25,600.15)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,600.15)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,063.11	17,462.96	-59.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,063.11	17,462.96	-59.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,063.11	17,462.96	-59.4%
2) Ending Balance, June 30 (E + F1e)			17,462.96	17,462.96	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			17,462.96		
d) Unappropriated Amount				17,462.96	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,405.27	150,000.00	186.2%
5) TOTAL, REVENUES			52,405.27	150,000.00	186.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	339,727.39	1,281,527.00	277.2%
5) Services and Other Operating Expenditures		5000-5999	5,833,665.63	10,107,087.00	73.3%
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			6,173,393.02	11,388,614.00	84.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,120,987.75)	(11,238,614.00)	83.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,888,297.56	6,958,666.00	18.2%
b) Transfers Out		7600-7629	1,448,893.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,439,404.56	6,958,666.00	56.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,681,583.19)	(4,279,948.00)	154.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,632,528.38	1,950,945.19	-46.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,632,528.38	1,950,945.19	-46.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,632,528.38	1,950,945.19	-46.3%
2) Ending Balance, June 30 (E + F1e)			1,950,945.19	(2,329,002.81)	-219.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			1,950,945.19		
d) Unappropriated Amount				(2,329,002.81)	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,193,226.34		
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	10,813.79		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,047,335.69		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,251,375.82		
H. LIABILITIES					
1) Accounts Payable		9500	300,430.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			300,430.63		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,950,945.19		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	52,405.27	150,000.00	186.2%
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%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			52,405.27	150,000.00	186.2%
TOTAL, REVENUES			52,405.27	150,000.00	186.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	339,727.39	1,281,527.00	277.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			339,727.39	1,281,527.00	277.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,900,490.12	9,822,123.00	100.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	933,175.51	284,964.00	-69.5%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,833,665.63	10,107,087.00	73.3%
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			6,173,393.02	11,388,614.00	84.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	3,356,409.00	3,356,409.00	0.0%
Other Authorized Interfund Transfers In		8919	2,531,888.56	3,602,257.00	42.3%
(a) TOTAL, INTERFUND TRANSFERS IN			5,888,297.56	6,958,666.00	18.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,448,893.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,448,893.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,439,404.56	6,958,666.00	56.7%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,405.27	150,000.00	186.2%
5) TOTAL, REVENUES			52,405.27	150,000.00	186.2%
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		6,173,393.02	11,388,614.00	84.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,173,393.02	11,388,614.00	84.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,120,987.75)	(11,238,614.00)	83.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,888,297.56	6,958,666.00	0.0%
b) Transfers Out		7600-7629	1,448,893.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,439,404.56	6,958,666.00	76.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,681,583.19)	(4,279,948.00)	154.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,632,528.38	1,950,945.19	-46.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,632,528.38	1,950,945.19	-46.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,632,528.38	1,950,945.19	-46.3%
2) Ending Balance, June 30 (E + F1e)			1,950,945.19	(2,329,002.81)	-219.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			1,950,945.19		
d) Unappropriated Amount				(2,329,002.81)	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	425,046.49	400,000.00	-5.9%
5) TOTAL, REVENUES			425,046.49	400,000.00	-5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	112,389.47	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			112,389.47	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			312,657.02	400,000.00	27.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	33,076,235.64	40,102,135.00	21.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	41,398,000.00	New
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			(33,076,235.64)	1,295,865.00	-103.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,763,578.62)	1,695,865.00	-105.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,985,359.56	3,221,780.94	-91.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,985,359.56	3,221,780.94	-91.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,985,359.56	3,221,780.94	-91.0%
2) Ending Balance, June 30 (E + F1e)			3,221,780.94	4,917,645.94	52.6%
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			3,221,780.94		
d) Unappropriated Amount				4,917,645.94	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,125,327.51		
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	80,612.47		
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			14,205,939.98		
H. LIABILITIES					
1) Accounts Payable		9500	51,920.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,932,239.04		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			10,984,159.04		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,221,780.94		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		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%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	425,046.49	400,000.00	-5.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
		8699	0.00	0.00	0.0%
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			425,046.49	400,000.00	-5.9%
TOTAL, REVENUES			425,046.49	400,000.00	-5.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	64,920.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,512.35	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	30,019.80	0.00	-100.0%
Communications		5900	937.32	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			112,389.47	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			112,389.47	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	33,076,235.64	40,102,135.00	21.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			33,076,235.64	40,102,135.00	21.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	41,398,000.00	New
(c) TOTAL, SOURCES			0.00	41,398,000.00	New
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)			(33,076,235.64)	1,295,865.00	-103.9%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	425,046.49	400,000.00	-5.9%
5) TOTAL, REVENUES			425,046.49	400,000.00	-5.9%
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		112,389.47	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			112,389.47	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			312,657.02	400,000.00	27.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	33,076,235.64	40,102,135.00	21.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	41,398,000.00	New
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			(33,076,235.64)	1,295,865.00	-103.9%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,763,578.62)	1,695,865.00	-105.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,985,359.56	3,221,780.94	-91.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,985,359.56	3,221,780.94	-91.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,985,359.56	3,221,780.94	-91.0%
2) Ending Balance, June 30 (E + F1e)			3,221,780.94	4,917,645.94	52.6%
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			3,221,780.94		
d) Unappropriated Amount				4,917,645.94	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,608,612.62	1,300,000.00	-19.2%
5) TOTAL, REVENUES			1,608,612.62	1,300,000.00	-19.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,618.93	0.00	-100.0%
3) Employee Benefits		3000-3999	1,028.47	0.00	-100.0%
4) Books and Supplies		4000-4999	8,938.78	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	410,458.83	15,593.00	-96.2%
6) Capital Outlay		6000-6999	775,063.26	14,420,493.00	1760.6%
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			1,198,108.27	14,436,086.00	1104.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			410,504.35	(13,136,086.00)	-3300.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	227.93	0.00	-100.0%
b) Transfers Out		7600-7629	35,640.28	27,000.00	-24.2%
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			(35,412.35)	(27,000.00)	-23.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			375,092.00	(13,163,086.00)	-3609.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,695,861.70	14,070,953.70	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,695,861.70	14,070,953.70	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,695,861.70	14,070,953.70	2.7%
2) Ending Balance, June 30 (E + F1e)			14,070,953.70	907,867.70	-93.5%
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			14,070,953.70		
d) Unappropriated Amount				907,867.70	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,322,987.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,000,000.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	8,405.10		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	81,053.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	32.12		
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			14,412,477.98		
H. LIABILITIES					
1) Accounts Payable		9500	278,567.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	62,956.71		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			341,524.28		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			14,070,953.70		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	420,603.13	400,000.00	-4.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	1,188,009.49	900,000.00	-24.2%
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			1,608,612.62	1,300,000.00	-19.2%
TOTAL, REVENUES			1,608,612.62	1,300,000.00	-19.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,176.04	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	640.27	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	802.62	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,618.93	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	246.88	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	200.34	0.00	-100.0%
Health and Welfare Benefits		3401-3402	319.49	0.00	-100.0%
Unemployment Insurance		3501-3502	7.85	0.00	-100.0%
Workers' Compensation		3601-3602	24.84	0.00	-100.0%
OPEB, Allocated		3701-3702	130.55	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	98.52	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,028.47	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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	8,938.78	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,938.78	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	21.21	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	258,035.83	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	113,528.22	15,593.00	-86.3%
Professional/Consulting Services and Operating Expenditures		5800	38,612.62	0.00	-100.0%
Communications		5900	260.95	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			410,458.83	15,593.00	-96.2%
CAPITAL OUTLAY					
Land		6100	13,378.54	973,500.00	7176.6%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	693,011.14	13,387,425.00	1831.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	68,673.58	59,568.00	-13.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			775,063.26	14,420,493.00	1760.6%
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			1,198,108.27	14,436,086.00	1104.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	227.93	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			227.93	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	35,640.28	27,000.00	-24.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,640.28	27,000.00	-24.2%
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)			(35,412.35)	(27,000.00)	-23.8%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,608,612.62	1,300,000.00	-19.2%
5) TOTAL, REVENUES			1,608,612.62	1,300,000.00	-19.2%
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		1,198,108.27	14,436,086.00	1104.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,198,108.27	14,436,086.00	1104.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			410,504.35	(13,136,086.00)	-3300.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	227.93	0.00	-100.0%
b) Transfers Out		7600-7629	35,640.28	27,000.00	-24.2%
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			(35,412.35)	(27,000.00)	-23.8%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			375,092.00	(13,163,086.00)	-3609.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,695,861.70	14,070,953.70	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,695,861.70	14,070,953.70	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,695,861.70	14,070,953.70	2.7%
2) Ending Balance, June 30 (E + F1e)			14,070,953.70	907,867.70	-93.5%
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			14,070,953.70		
d) Unappropriated Amount				907,867.70	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	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			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,802,088.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	38,797.65		
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			6,840,886.22		
H. LIABILITIES					
1) Accounts Payable		9500	6,840,886.22		
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			6,840,886.22		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%

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

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

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

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

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

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	34,397,829.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	67,110.73	0.00	-100.0%
5) TOTAL, REVENUES			34,464,939.73	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	212,759.74	0.00	-100.0%
3) Employee Benefits		3000-3999	83,221.73	0.00	-100.0%
4) Books and Supplies		4000-4999	804,960.62	704,823.00	-12.4%
5) Services and Other Operating Expenditures		5000-5999	2,506,442.10	4,658,786.00	85.9%
6) Capital Outlay		6000-6999	15,139,568.98	31,169,047.00	105.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,746,953.17	36,532,656.00	94.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,717,986.56	(36,532,656.00)	-332.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	29,786,514.09	36,604,257.00	22.9%
b) Transfers Out		7600-7629	18,748,097.92	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,038,416.17	36,604,257.00	231.6%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,756,402.73	71,601.00	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(16,316,402.25)	10,440,000.48	-164.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(16,316,402.25)	10,440,000.48	-164.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(16,316,402.25)	10,440,000.48	-164.0%
2) Ending Balance, June 30 (E + F1e)			10,440,000.48	10,511,601.48	0.7%
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			10,440,000.48		
d) Unappropriated Amount				10,511,601.48	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,651,391.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	126,386.32		
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			20,777,777.38		
H. LIABILITIES					
1) Accounts Payable		9500	1,957,746.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,380,030.79		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			10,337,776.90		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			10,440,000.48		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	34,397,829.00	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			34,397,829.00	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	67,110.73	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			67,110.73	0.00	-100.0%
TOTAL, REVENUES			34,464,939.73	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	177,269.47	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	13,491.24	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	21,999.03	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			212,759.74	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	20,058.92	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	16,275.96	0.00	-100.0%
Health and Welfare Benefits		3401-3402	25,621.74	0.00	-100.0%
Unemployment Insurance		3501-3502	638.28	0.00	-100.0%
Workers' Compensation		3601-3602	2,692.35	0.00	-100.0%
OPEB, Allocated		3701-3702	10,465.50	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,468.98	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			83,221.73	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	804,960.62	704,695.00	-12.5%
Noncapitalized Equipment		4400	0.00	128.00	New
TOTAL, BOOKS AND SUPPLIES			804,960.62	704,823.00	-12.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	1,723.27	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,130,813.44	1,304,270.00	15.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,200,849.90	3,163,880.00	163.5%
Professional/Consulting Services and Operating Expenditures		5800	173,055.49	190,636.00	10.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,506,442.10	4,658,786.00	85.9%
CAPITAL OUTLAY					
Land		6100	178,567.77	1,333,304.00	646.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	14,260,766.86	28,896,887.00	102.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	700,234.35	938,856.00	34.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,139,568.98	31,169,047.00	105.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			18,746,953.17	36,532,656.00	94.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	29,786,514.09	36,604,257.00	22.9%
(a) TOTAL, INTERFUND TRANSFERS IN			29,786,514.09	36,604,257.00	22.9%
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	18,748,097.92	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,748,097.92	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,038,416.17	36,604,257.00	231.6%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	34,397,829.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	67,110.73	0.00	-100.0%
5) TOTAL, REVENUES			34,464,939.73	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		18,746,953.17	36,532,656.00	94.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,746,953.17	36,532,656.00	94.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,717,986.56	(36,532,656.00)	-332.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	29,786,514.09	36,604,257.00	22.9%
b) Transfers Out		7600-7629	18,748,097.92	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,038,416.17	36,604,257.00	231.6%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,756,402.73	71,601.00	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(16,316,402.25)	10,440,000.48	-164.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(16,316,402.25)	10,440,000.48	-164.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(16,316,402.25)	10,440,000.48	-164.0%
2) Ending Balance, June 30 (E + F1e)			10,440,000.48	10,511,601.48	0.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			10,440,000.48		
d) Unappropriated Amount				10,511,601.48	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	634,472.99	100,000.00	-84.2%
5) TOTAL, REVENUES			634,472.99	100,000.00	-84.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	181,132.31	460,023.00	154.0%
3) Employee Benefits		3000-3999	84,146.40	188,940.00	124.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	116,133.43	3,587.00	-96.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			381,412.14	652,550.00	71.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			253,060.85	(552,550.00)	-318.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,648,097.92	0.00	-100.0%
b) Transfers Out		7600-7629	1,176,214.88	783,531.00	-33.4%
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			19,471,883.04	(783,531.00)	-104.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,724,943.89	(1,336,081.00)	-106.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,622,618.95	22,347,562.84	752.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,622,618.95	22,347,562.84	752.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,622,618.95	22,347,562.84	752.1%
2) Ending Balance, June 30 (E + F1e)			22,347,562.84	21,011,481.84	-6.0%
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			22,347,562.84		
d) Unappropriated Amount				21,011,481.84	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,383,833.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,265,377.62		
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	17,409.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	19,946,309.41		
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			23,612,930.46		
H. LIABILITIES					
1) Accounts Payable		9500	1,265,367.62		
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			1,265,367.62		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			22,347,562.84		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	634,472.99	100,000.00	-84.2%
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%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			634,472.99	100,000.00	-84.2%
TOTAL, REVENUES			634,472.99	100,000.00	-84.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	120,725.14	384,801.00	218.7%
Classified Supervisors' and Administrators' Salaries		2300	14,443.44	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	45,963.73	75,222.00	63.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			181,132.31	460,023.00	154.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,120.16	44,664.00	160.9%
OASDI/Medicare/Alternative		3301-3302	13,489.54	34,807.00	158.0%
Health and Welfare Benefits		3401-3402	31,521.18	66,540.00	111.1%
Unemployment Insurance		3501-3502	544.83	1,381.00	153.5%
Workers' Compensation		3601-3602	552.68	3,587.00	549.0%
OPEB, Allocated		3701-3702	12,874.86	22,180.00	72.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,519.27	15,231.00	102.6%
Other Employee Benefits		3901-3902	523.88	550.00	5.0%
TOTAL, EMPLOYEE BENEFITS			84,146.40	188,940.00	124.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	1,477.49	3,587.00	142.8%
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	114,655.94	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			116,133.43	3,587.00	-96.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			381,412.14	652,550.00	71.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,648,097.92	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,648,097.92	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,176,214.88	783,531.00	-33.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,176,214.88	783,531.00	-33.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			19,471,883.04	(783,531.00)	-104.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	634,472.99	100,000.00	-84.2%
5) TOTAL, REVENUES			634,472.99	100,000.00	-84.2%
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		381,412.14	652,550.00	71.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			381,412.14	652,550.00	71.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			253,060.85	(552,550.00)	-318.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,648,097.92	0.00	-100.0%
b) Transfers Out		7600-7629	1,176,214.88	783,531.00	-33.4%
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			19,471,883.04	(783,531.00)	-104.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,724,943.89	(1,336,081.00)	-106.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,622,618.95	22,347,562.84	752.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,622,618.95	22,347,562.84	752.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,622,618.95	22,347,562.84	752.1%
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	22,347,562.84		
d) Unappropriated Amount					
		9790		21,011,481.84	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	325,633.04	649,467.00	99.4%
4) Other Local Revenue		8600-8799	13,129,167.70	30,075,486.00	129.1%
5) TOTAL, REVENUES			13,454,800.74	30,724,953.00	128.4%
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	23,031,581.32	23,082,015.00	0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,031,581.32	23,082,015.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,576,780.58)	7,642,938.00	-179.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.32	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			0.32	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,576,780.26)	7,642,938.00	-179.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,116,083.45	13,539,303.19	-41.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,116,083.45	13,539,303.19	-41.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,116,083.45	13,539,303.19	-41.4%
2) Ending Balance, June 30 (E + F1e)			13,539,303.19	21,182,241.19	56.5%
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			13,539,303.19		
d) Unappropriated Amount				21,182,241.19	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,475,610.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	63,692.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			13,539,303.19		
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)			13,539,303.19		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	325,633.04	649,467.00	99.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			325,633.04	649,467.00	99.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	10,677,003.15	26,088,656.00	144.3%
Unsecured Roll		8612	1,417,072.21	2,064,123.00	45.7%
Prior Years' Taxes		8613	(2,039.30)	33,053.00	-1720.8%
Supplemental Taxes		8614	610,020.94	1,151,041.00	88.7%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	427,110.70	738,613.00	72.9%
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			13,129,167.70	30,075,486.00	129.1%
TOTAL, REVENUES			13,454,800.74	30,724,953.00	128.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	17,890.00	9,775,001.00	54539.5%
Debt Service - Interest		7438	13,768,691.32	13,307,014.00	-3.4%
Other Debt Service - Principal		7439	9,245,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			23,031,581.32	23,082,015.00	0.2%
TOTAL, EXPENDITURES			23,031,581.32	23,082,015.00	0.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.32	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.32	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	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)			0.32	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	325,633.04	649,467.00	99.4%
4) Other Local Revenue		8600-8799	13,129,167.70	30,075,486.00	129.1%
5) TOTAL, REVENUES			13,454,800.74	30,724,953.00	128.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	23,031,581.32	23,082,015.00	0.2%
10) TOTAL, EXPENDITURES			23,031,581.32	23,082,015.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,576,780.58)	7,642,938.00	-179.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.32	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			0.32	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,576,780.26)	7,642,938.00	-179.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,116,083.45	13,539,303.19	-41.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,116,083.45	13,539,303.19	-41.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,116,083.45	13,539,303.19	-41.4%
2) Ending Balance, June 30 (E + F1e)			13,539,303.19	21,182,241.19	56.5%
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			13,539,303.19		
d) Unappropriated Amount				21,182,241.19	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	147,154.64	136,322.00	-7.4%
4) Other Local Revenue		8600-8799	9,149,498.66	9,220,199.00	0.8%
5) TOTAL, REVENUES			9,296,653.30	9,356,521.00	0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			9,296,653.30	9,356,521.00	0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,277,688.50	10,558,656.00	-14.0%
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			(12,277,688.50)	(10,558,656.00)	-14.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,981,035.20)	(1,202,135.00)	-59.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,058,915.51	3,077,880.31	-49.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,058,915.51	3,077,880.31	-49.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,058,915.51	3,077,880.31	-49.2%
2) Ending Balance, June 30 (E + F1e)			3,077,880.31	1,875,745.31	-39.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			3,077,880.31		
d) Unappropriated Amount				1,875,745.31	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,958,175.52		
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	19,704.79		
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			4,977,880.31		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,900,000.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,900,000.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,077,880.31		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	147,154.64	136,322.00	-7.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			147,154.64	136,322.00	-7.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	8,109,708.51	5,387,963.00	-33.6%
Unsecured Roll		8612	636,681.00	3,406,048.00	435.0%
Prior Years' Taxes		8613	3,784.82	10,489.00	177.1%
Supplemental Taxes		8614	214,944.16	309,742.00	44.1%
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	184,380.17	105,957.00	-42.5%
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%
TOTAL, OTHER LOCAL REVENUE			9,149,498.66	9,220,199.00	0.8%
TOTAL, REVENUES			9,296,653.30	9,356,521.00	0.6%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	12,277,688.50	10,558,656.00	-14.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,277,688.50	10,558,656.00	-14.0%
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)			(12,277,688.50)	(10,558,656.00)	-14.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	147,154.64	136,322.00	-7.4%
4) Other Local Revenue		8600-8799	9,149,498.66	9,220,199.00	0.8%
5) TOTAL, REVENUES			9,296,653.30	9,356,521.00	0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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)			9,296,653.30	9,356,521.00	0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,277,688.50	10,558,656.00	-14.0%
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			(12,277,688.50)	(10,558,656.00)	-14.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,981,035.20)	(1,202,135.00)	-59.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,058,915.51	3,077,880.31	-49.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,058,915.51	3,077,880.31	-49.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,058,915.51	3,077,880.31	-49.2%
2) Ending Balance, June 30 (E + F1e)			3,077,880.31	1,875,745.31	-39.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			3,077,880.31		
d) Unappropriated Amount				1,875,745.31	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	328,409.58	0.00	-100.0%
5) TOTAL, REVENUES			328,409.58	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	10,715,392.52	10,558,656.00	-1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,715,392.52	10,558,656.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,386,982.94)	(10,558,656.00)	1.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,377,688.50	10,558,656.00	1.7%
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			10,377,688.50	10,558,656.00	1.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,294.44)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,526,425.54	9,517,131.10	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,526,425.54	9,517,131.10	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,526,425.54	9,517,131.10	-0.1%
2) Ending Balance, June 30 (E + F1e)			9,517,131.10	9,517,131.10	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			9,517,131.10		
d) Unappropriated Amount				9,517,131.10	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,849.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,502,124.35		
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	6,477.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,680.00		
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			9,517,131.10		
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)			9,517,131.10		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	334,607.97	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,198.39)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			328,409.58	0.00	-100.0%
TOTAL, REVENUES			328,409.58	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	1,710,392.52	0.00	-100.0%
Other Debt Service - Principal		7439	9,005,000.00	10,558,656.00	17.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,715,392.52	10,558,656.00	-1.5%
TOTAL, EXPENDITURES			10,715,392.52	10,558,656.00	-1.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	10,377,688.50	10,558,656.00	1.7%
(a) TOTAL, INTERFUND TRANSFERS IN			10,377,688.50	10,558,656.00	1.7%
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)			10,377,688.50	10,558,656.00	1.7%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	328,409.58	0.00	-100.0%
5) TOTAL, REVENUES			328,409.58	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	10,715,392.52	10,558,656.00	-1.5%
10) TOTAL, EXPENDITURES			10,715,392.52	10,558,656.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,386,982.94)	(10,558,656.00)	1.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,377,688.50	10,558,656.00	1.7%
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			10,377,688.50	10,558,656.00	1.7%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,294.44)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,526,425.54	9,517,131.10	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,526,425.54	9,517,131.10	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,526,425.54	9,517,131.10	-0.1%
2) Ending Balance, June 30 (E + F1e)			9,517,131.10	9,517,131.10	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			9,517,131.10		
d) Unappropriated Amount				9,517,131.10	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,250,741.86	29,614,001.00	8.7%
3) Other State Revenue		8300-8599	2,549,937.13	2,661,388.00	4.4%
4) Other Local Revenue		8600-8799	2,580,249.38	2,445,204.00	-5.2%
5) TOTAL, REVENUES			32,380,928.37	34,720,593.00	7.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,809,916.96	9,639,752.00	-1.7%
3) Employee Benefits		3000-3999	6,269,781.57	6,484,188.00	3.4%
4) Books and Supplies		4000-4999	14,763,470.93	15,219,089.00	3.1%
5) Services and Other Operating Expenses		5000-5999	3,351,816.78	2,107,991.00	-37.1%
6) Depreciation		6000-6999	383,880.77	381,826.00	-0.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,658,456.83	1,301,642.00	-21.5%
9) TOTAL, EXPENSES			36,237,323.84	35,134,488.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,856,395.47)	(413,895.00)	-89.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(3,856,395.47)	(413,895.00)	-89.3%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	18,494,292.57	17,393,584.10	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,494,292.57	17,393,584.10	-6.0%
d) Other Restatements		9795	2,755,687.00	0.00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			21,249,979.57	17,393,584.10	-18.1%
2) Ending Net Assets, June 30 (E + F1e)			17,393,584.10	16,979,689.10	-2.4%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	897,433.53	0.00	-100.0%
Prepaid Expenditures		9713	10,000.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	4,048,858.50	4,048,858.50	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			12,437,292.07		
d) Unappropriated Amount				12,930,830.60	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,696,779.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,542,492.78		
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	1,771,075.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	897,433.53		
7) Prepaid Expenditures		9330	10,000.00		
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	(3,569,087.07)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			20,028,522.76		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	659,704.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,975,233.99		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,634,938.66		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			17,393,584.10		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	27,250,741.86	29,614,001.00	8.7%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			27,250,741.86	29,614,001.00	8.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,549,937.13	2,661,388.00	4.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,549,937.13	2,661,388.00	4.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	993,872.25	1,750,943.00	76.2%
Interest		8660	803,131.75	544,261.00	-32.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	783,245.38	150,000.00	-80.8%
TOTAL, OTHER LOCAL REVENUE			2,580,249.38	2,445,204.00	-5.2%
TOTAL, REVENUES			32,380,928.37	34,720,593.00	7.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	8,493,490.36	8,378,448.00	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	456,286.01	455,553.00	-0.2%
Clerical, Technical and Office Salaries		2400	402,351.14	401,803.00	-0.1%
Other Classified Salaries		2900	457,789.45	403,948.00	-11.8%
TOTAL, CLASSIFIED SALARIES			9,809,916.96	9,639,752.00	-1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,239.00	0.00	-100.0%
PERS		3201-3202	720,232.58	781,569.00	8.5%
OASDI/Medicare/Alternative		3301-3302	649,254.06	664,996.00	2.4%
Health and Welfare Benefits		3401-3402	3,337,697.91	3,638,882.00	9.0%
Unemployment Insurance		3501-3502	28,898.87	27,483.00	-4.9%
Workers' Compensation		3601-3602	86,236.21	71,494.00	-17.1%
OPEB, Allocated		3701-3702	1,363,285.70	1,212,944.00	-11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	37,062.74	30,179.00	-18.6%
Other Employee Benefits		3901-3902	45,874.50	56,641.00	23.5%
TOTAL, EMPLOYEE BENEFITS			6,269,781.57	6,484,188.00	3.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,963,465.58	2,101,343.00	7.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	12,800,005.35	13,117,746.00	2.5%
TOTAL, BOOKS AND SUPPLIES			14,763,470.93	15,219,089.00	3.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,316.46	17,600.00	-24.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	78,884.11	71,494.00	-9.4%
Operations and Housekeeping Services		5500	133,899.51	417,214.00	211.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,583,624.09	1,170,219.00	-54.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	379,686.16	350,464.00	-7.7%
Professional/Consulting Services and Operating Expenditures		5800	146,641.03	60,000.00	-59.1%
Communications		5900	5,765.42	21,000.00	264.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,351,816.78	2,107,991.00	-37.1%
DEPRECIATION					
Depreciation Expense		6900	383,880.77	381,826.00	-0.5%
TOTAL, DEPRECIATION			383,880.77	381,826.00	-0.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,658,456.83	1,301,642.00	-21.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,658,456.83	1,301,642.00	-21.5%
TOTAL, EXPENSES			36,237,323.84	35,134,488.00	-3.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,250,741.86	29,614,001.00	8.7%
3) Other State Revenue		8300-8599	2,549,937.13	2,661,388.00	4.4%
4) Other Local Revenue		8600-8799	2,580,249.38	2,445,204.00	-5.2%
5) TOTAL, REVENUES			32,380,928.37	34,720,593.00	7.2%
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		34,334,876.76	32,844,692.00	-4.3%
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		110,090.74	189,114.00	71.8%
7) General Administration	7000-7999		1,658,456.83	1,301,642.00	-21.5%
8) Plant Services	8000-8999		133,899.51	799,040.00	496.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			36,237,323.84	35,134,488.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,856,395.47)	(413,895.00)	-89.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(3,856,395.47)	(413,895.00)	-89.3%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	18,494,292.57	17,393,584.10	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,494,292.57	17,393,584.10	-6.0%
d) Other Restatements		9795	2,755,687.00	0.00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			21,249,979.57	17,393,584.10	-18.1%
2) Ending Net Assets, June 30 (E + F1e)			17,393,584.10	16,979,689.10	-2.4%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	897,433.53	0.00	-100.0%
Prepaid Expenditures		9713	10,000.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	4,048,858.50	4,048,858.50	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			12,437,292.07		
d) Unappropriated Amount				12,930,830.60	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	123,705,061.01	121,754,094.00	-1.6%
5) TOTAL, REVENUES			123,705,061.01	121,754,094.00	-1.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	102,990.11	102,990.00	0.0%
2) Classified Salaries		2000-2999	1,010,314.01	973,723.00	-3.6%
3) Employee Benefits		3000-3999	498,726.21	486,391.00	-2.5%
4) Books and Supplies		4000-4999	20,202.34	27,841.00	37.8%
5) Services and Other Operating Expenses		5000-5999	121,319,816.11	131,087,243.00	8.1%
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			122,952,048.78	132,678,188.00	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			753,012.23	(10,924,094.00)	-1550.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			753,012.23	(10,924,094.00)	-1550.7%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	65,205,798.98	65,958,811.21	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,205,798.98	65,958,811.21	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			65,205,798.98	65,958,811.21	1.2%
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	1,123,579.51	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					
d) Unappropriated Amount		9790	64,835,231.70	55,034,717.21	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	124,171,127.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,000,000.00		
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	678,640.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	229,514.40		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,123,579.51		
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			128,202,862.65		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	55,702,634.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,541,417.26		
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			62,244,051.44		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			65,958,811.21		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,329,358.11	2,755,000.00	-17.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	109,676,751.51	108,950,794.00	-0.7%
All Other Fees and Contracts		8689	1,798,880.87	900,000.00	-50.0%
Other Local Revenue					
All Other Local Revenue		8699	8,900,070.52	9,148,300.00	2.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			123,705,061.01	121,754,094.00	-1.6%
TOTAL, REVENUES			123,705,061.01	121,754,094.00	-1.6%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	102,990.11	102,990.00	0.0%
TOTAL, CERTIFICATED SALARIES			102,990.11	102,990.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,525.83	8,000.00	6.3%
Classified Supervisors' and Administrators' Salaries		2300	322,949.34	331,275.00	2.6%
Clerical, Technical and Office Salaries		2400	665,186.58	631,948.00	-5.0%
Other Classified Salaries		2900	14,652.26	2,500.00	-82.9%
TOTAL, CLASSIFIED SALARIES			1,010,314.01	973,723.00	-3.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,496.72	8,497.00	0.0%
PERS		3201-3202	90,713.80	89,918.00	-0.9%
OASDI/Medicare/Alternative		3301-3302	74,219.63	70,065.00	-5.6%
Health and Welfare Benefits		3401-3402	193,831.40	204,740.00	5.6%
Unemployment Insurance		3501-3502	3,336.00	3,085.00	-7.5%
Workers' Compensation		3601-3602	9,726.55	8,025.00	-17.5%
OPEB, Allocated		3701-3702	79,170.61	68,247.00	-13.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	36,119.30	30,667.00	-15.1%
Other Employee Benefits		3901-3902	3,112.20	3,147.00	1.1%
TOTAL, EMPLOYEE BENEFITS			498,726.21	486,391.00	-2.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,202.34	27,841.00	37.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,202.34	27,841.00	37.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,327.21	23,396.00	35.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,112,429.95	1,420,025.00	27.7%
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	65,115.71	132,217.00	103.0%
Professional/Consulting Services and Operating Expenditures		5800	120,095,452.05	129,472,505.00	7.8%
Communications		5900	29,491.19	39,100.00	32.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			121,319,816.11	131,087,243.00	8.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			122,952,048.78	132,678,188.00	7.9%

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

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	123,705,061.01	121,754,094.00	-1.6%
5) TOTAL, REVENUES			123,705,061.01	121,754,094.00	-1.6%
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		122,952,048.78	132,678,188.00	7.9%
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			122,952,048.78	132,678,188.00	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			753,012.23	(10,924,094.00)	-1550.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			753,012.23	(10,924,094.00)	-1550.7%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	65,205,798.98	65,958,811.21	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,205,798.98	65,958,811.21	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			65,205,798.98	65,958,811.21	1.2%
2) Ending Net Assets, June 30 (E + F1e)			65,958,811.21	55,034,717.21	-16.6%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	1,123,579.51	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			64,835,231.70		
d) Unappropriated Amount				55,034,717.21	

BOND DESCRIPTION		Measure A Fund 5A	Measure K Fund 5G	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	158,524,504.00	106,374,237.00	264,898,741.00
Bonds from Acquired District				0.00
Bonds Sold				0.00
Subtotal		158,524,504.00	106,374,237.00	264,898,741.00
Less: Bonds to Acquiring District				0.00
Less: Bonds Redeemed		7,741,500.00	1,503,500.00	9,245,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	150,783,004.00	104,870,737.00	255,653,741.00
2008-09				
1. Restricted Balance, July 1	2008-09	30,313,018.00	(7,196,934.00)	23,116,084.00
2. Tax Receipts	2008-09	8,915,077.00	3,786,979.00	12,702,056.00
3. State and Federal Apportionments	2008-09	152,811.00	172,822.00	325,633.00
4. Other Designated Revenue	2008-09	347,757.00	79,354.00	427,111.00
5. Subtotal (Sum of lines 1 through 4)		39,728,663.00	(3,157,779.00)	36,570,884.00
6. Less: Actual Expenditures or Other Uses	2008-09	18,780,795.00	4,250,786.00	23,031,581.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2008-09	20,947,868.00	(7,408,565.00)	13,539,303.00
8. Estimated Tax Receipts on the Unsecured Roll	2009-10	21,294,411.00	8,042,462.00	29,336,873.00
9. Estimated State and Federal Apportionments	2009-10	471,415.00	178,052.00	649,467.00
10. Other Estimated Revenue	2009-10	370,873.00	367,740.00	738,613.00
11. Subtotal (Sum of lines 7 through 10)		43,084,567.00	1,179,689.00	44,264,256.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2009-10	15,118,283.00	7,958,731.00	23,077,014.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2009-10	(27,966,284.00)	6,779,042.00	(21,187,242.00)
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2009-10			0.00000
b) LEVIED	2009-10			0.00000

Unaudited Actuals
2008-09 Unaudited Actuals
Tax Override Fund
ANALYSIS OF RESTRICTED LEVIES

Description		Earthquake Reconstruction Loan E.C. 16313 E.C. 16335 (A)	State School Building Fund E.C. 16090 (B)	Compensatory Education Housing E.C. 16214 (C)	Lease/Purchase School Property E.C. 17409 (D)	Exceptional Children's Facilities E.C. 16196 (E)	Tax Override 1977/78 (F)
1. Restricted Balance, July 1	2008-09						6,058,915.51
2. Tax Receipts	2008-09						9,112,273.13
3. State and Federal Apportionments	2008-09						
4. Other Designated Revenue	2008-09						184,380.17
5. Subtotal (Sum of Lines 1 through 4)		0.00	0.00	0.00	0.00	0.00	15,355,568.81
6. Actual Expenditures or Other Uses	2008-09						
7. Restricted Balance, June 30 (Line 5 minus 6)	2008-09	0.00	0.00	0.00	0.00	0.00	15,355,568.81
8. Estimated Tax Receipts on the Unsecured Roll	2009-10						9,250,564.00
9. Estimated State and Federal Apportionments	2009-10						
10. Other Estimated Revenue	2009-10						105,957.00
11. Subtotal (Sum of lines 7 through 10)		0.00	0.00	0.00	0.00	0.00	24,712,089.81
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserves	2009-10						
13. Maximum amount: District Secured Tax Requirements (Line 12 minus 11)	2009-10	0.00	0.00	0.00	0.00	0.00	(24,712,089.81)
14. Tax Rate Limit	2009-10	\$0.175/EL-HS	No Limit	0.01	No Limit	No Limit	
15. TAX RATE (For use by County Auditor or entry of data secured from auditor)							
a) COMPUTED	2009-10						
b) LEVIED	2009-10						

Description		TOTALS (Columns A through End)
1. Restricted Balance, July 1	2008-09	6,058,915.51
2. Tax Receipts	2008-09	9,112,273.13
3. State and Federal Apportionments	2008-09	0.00
4. Other Designated Revenue	2008-09	184,380.17
5. Subtotal (Sum of Lines 1 through 4)		15,355,568.81
6. Actual Expenditures or Other Uses	2008-09	0.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2008-09	15,355,568.81
8. Estimated Tax Receipts on the Unsecured Roll	2009-10	9,250,564.00
9. Estimated State and Federal Apportionments	2009-10	0.00
10. Other Estimated Revenue	2009-10	105,957.00
11. Subtotal (Sum of lines 7 through 10)		24,712,089.81
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserves	2009-10	0.00
13. Maximum amount: District Secured Tax Requirements (Line 12 minus 11)	2009-10	(24,712,089.81)
14. Tax Rate Limit	2009-10	
15. TAX RATE (For use by County Auditor or entry of data secured from auditor)		
a) COMPUTED	2009-10	0.00000
b) LEVIED	2009-10	0.00000

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			47,285.15	47,019.00	47,019.00	46,956.29
a. Kindergarten	5,393.53	5,407.43				
b. Grades One through Three	16,285.23	16,242.06				
c. Grades Four through Six	15,503.97	15,458.02				
d. Grades Seven and Eight	10,038.93	9,951.22				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	11.36	12.53				
g. Community Day School	45.96	52.13				
2. Special Education						
a. Special Day Class	1,584.42	1,573.30	1,584.42	1,528.00	1,528.00	1,581.78
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	4.36	4.84	4.36	3.00	3.00	2.00
3. TOTAL, ELEMENTARY	48,867.76	48,701.53	48,873.93	48,550.00	48,550.00	48,540.07
HIGH SCHOOL						
4. General Education			18,325.34	18,011.00	18,011.00	18,344.68
a. Grades Nine through Twelve	17,725.05	17,588.44				
b. Continuation Education	607.20	591.26				
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital	9.03	10.29				
e. Community Day School						
5. Special Education						
a. Special Day Class	822.26	824.04	822.26	763.00	763.00	822.25
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	0.99	0.99	0.99	1.00	1.00	1.00
6. TOTAL, HIGH SCHOOL	19,164.53	19,015.02	19,148.59	18,775.00	18,775.00	19,167.93
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary	3.99	3.99	3.99	53.39	10.39	53.39
b. High School						
8. Special Education						
a. Special Day Class - Elementary	129.86	129.86	129.86	120.60	120.60	120.60
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	133.85	133.85	133.85	173.99	130.99	173.99
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	68,166.14	67,850.40	68,156.37	67,498.99	67,455.99	67,881.99
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students	393.74	412.67	452.64	393.74	393.74	393.74
14. Adults Enrolled, State Apportioned	4,459.07	4,522.38	4,062.79	4,459.07	4,459.07	4,459.07
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study	117.58	111.12	141.07	117.58	117.58	117.58
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	4,970.39	5,046.17	4,656.50	4,970.39	4,970.39	4,970.39
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	73,136.53	72,896.57	72,812.87	72,469.38	72,426.38	72,852.38
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	385,188.00	388,515.00	405,430.00	385,188.00	385,188.00	385,188.00
20. HIGH SCHOOL	860,271.00	918,956.00	925,787.00	860,271.00	860,271.00	860,271.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	1,245,459.00	1,307,471.00	1,331,217.00	1,245,459.00	1,245,459.00	1,245,459.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	90.82	102.89	102.89	90.82	90.82	90.82
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)	2,760.70	2,760.70	2,760.70	2,420.20	2,420.20	2,420.20
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)	2,760.70	2,760.70	2,760.70	2,420.20	2,420.20	2,420.20
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	46,557,425.56	(4,999.56)	46,552,426.00		662,083.00	45,890,343.00
Work in Progress	36,660,808.63	8,163.37	36,668,972.00	31,092,920.56	19,919,086.98	47,842,805.58
Total capital assets not being depreciated	83,218,234.19	3,163.81	83,221,398.00	31,092,920.56	20,581,169.98	93,733,148.58
Capital assets being depreciated:						
Land Improvements	34,261,005.21	(22,538.21)	34,238,467.00	3,103,136.06		37,341,603.06
Buildings	522,173,961.59	(420,134.59)	521,753,827.00	16,807,787.55		538,561,614.55
Equipment	26,780,119.22	126,727.78	26,906,847.00	494,293.21	14,320,291.49	13,080,848.72
Total capital assets being depreciated	583,215,086.02	(315,945.02)	582,899,141.00	20,405,216.82	14,320,291.49	588,984,066.33
Accumulated Depreciation for:						
Land Improvements	(16,319,904.51)		(16,319,904.51)		1,356,666.04	(17,676,570.55)
Buildings	(179,813,246.34)		(179,813,246.34)		12,234,663.49	(192,047,909.83)
Equipment	(16,623,234.45)		(16,623,234.45)	5,522,040.56	1,349,782.13	(12,450,976.02)
Total accumulated depreciation	(212,756,385.30)	0.00	(212,756,385.30)	5,522,040.56	14,941,111.66	(222,175,456.40)
Total capital assets being depreciated, net	370,458,700.72	(315,945.02)	370,142,755.70	25,927,257.38	29,261,403.15	366,808,609.93
Governmental activity capital assets, net	453,676,934.91	(312,781.21)	453,364,153.70	57,020,177.94	49,842,573.13	460,541,758.51
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	3,512,751.35	3,109,347.00	6,622,098.35	57,731.29		6,679,829.64
Total capital assets being depreciated	3,512,751.35	3,109,347.00	6,622,098.35	57,731.29	0.00	6,679,829.64
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(2,797,130.04)	(388,076.00)	(3,185,206.04)		383,880.77	(3,569,086.81)
Total accumulated depreciation	(2,797,130.04)	(388,076.00)	(3,185,206.04)	0.00	383,880.77	(3,569,086.81)
Total capital assets being depreciated, net	715,621.31	2,721,271.00	3,436,892.31	57,731.29	383,880.77	3,110,742.83
Business-type activity capital assets, net	715,621.31	2,721,271.00	3,436,892.31	57,731.29	383,880.77	3,110,742.83

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.40%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for the Education of Adults in County Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	(\$525,717.34)
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	\$404,836,456.25
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$404,836,456.25
ICR	Preliminary Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2010-11, subject to CDE approval.	2.98%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2010-11 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$6,123,838.58
	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]).	\$6,683,563.07

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 09, 2009

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

Rick Martin

Jacquie Canfield

Name

Name

Deputy Superintendent

Fiscal Services Administrator

Title

Title

559-265-3000

559-457-3907

Telephone

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rmartin@fcoe.k2.ca.us

jacquie.canfield@fresnounified.

E-mail Address

E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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	331,237,948.96	301	5,266,331.00	303	325,971,617.96	305	12,104,221.76		307	313,867,396.20	309
2000 - Classified Salaries	96,106,757.22	311	1,533,239.79	313	94,573,517.43	315	5,159,730.43		317	89,413,787.00	319
3000 - Employee Benefits (Excluding 3800)	143,941,869.34	321	28,783,753.27	323	115,158,116.07	325	4,869,314.52		327	110,288,801.55	329
4000 - Books, Supplies Equip Replace. (6500)	37,255,590.12	331	692,615.30	333	36,562,974.82	335	12,239,240.48		337	24,323,734.34	339
5000 - Services. . . & 7300 - Indirect Costs	52,750,340.12	341	2,035,059.21	343	50,715,280.91	345	11,517,161.89		347	39,198,119.02	349
TOTAL					622,981,507.19	365			TOTAL	577,091,838.11	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	261,996,281.19 375
2. Salaries of Instructional Aides Per EC 41011.		2100	19,954,525.46 380
3. STRS.		3101 & 3102	21,066,083.67 382
4. PERS.		3201 & 3202	1,377,818.96 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	4,670,810.29 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	42,501,837.71 385
7. Unemployment Insurance.		3501 & 3502	843,113.39 390
8. Workers' Compensation Insurance.		3601 & 3602	2,369,737.93 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	114,199.74 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			354,894,408.34 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			4,371,790.41
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			1,964,977.84 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			348,557,640.09 397
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.			60.40%
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)	60.40%
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).	577,091,838.11
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	359,644.03
2	Classified Salaries	2000-2999	189,259.92
3	Employee Benefits	3000-3999	260,284.41
4	Books and Supplies	4000-4999	4,660.86
5	Services and Other Operating Expenditures	5000-5999	11,413.32
6	Equipment & Replacement	6400, 6500	0.00
7	Total Program Costs (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 6)		825,262.54

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	332,828.00
B. Net Revenues (Line A times 90%)	299,545.20
C. Program Costs (Line 7)	825,262.54
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(525,717.34)

* 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	229,773,742.00	35,125,000.00	264,898,742.00		9,245,000.00	255,653,742.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	39,760,000.00		39,760,000.00		9,005,000.00	30,755,000.00	
Capital Leases Payable	250,382.00	24,102.00	274,484.00	75,000.00	117,289.00	232,195.00	
Lease Revenue Bonds Payable	5,658,976.00	(1,186,748.00)	4,472,228.00		478,057.00	3,994,171.00	
Other General Long-Term Debt		2,632,005.00	2,632,005.00	956,820.00		3,588,825.00	
Net OPEB Obligation		37,569,446.00	37,569,446.00	69,304,827.00	33,577,391.00	73,296,882.00	
Compensated Absences Payable	1,820,369.53	3.47	1,820,373.00	233,610.00	3.47	2,053,979.53	
Governmental activities long-term liabilities	277,263,469.53	74,163,808.47	351,427,278.00	70,570,257.00	52,422,740.47	369,574,794.53	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	A. PRIOR YEAR DATA (2007-08 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)			2008-09 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	388,727,607.52		388,727,607.52		404,836,456.25	
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	72,807.46		72,807.46		72,706.07	
ADJUSTMENTS TO PRIOR YEAR LIMIT			Adjustments to 2007-08			
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00			0.00	
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2008-09 data should tie to Principal Apportionment Attendance Software reports)			2008-09 P2 Report			
1. Total K-12 ADA (Form A, Line 10)	68,166.14		68,166.14	67,498.99	67,498.99	
2. ROC/P ADA**			0.00		0.00	
3. Total Charter Schools ADA (Form A, Line 26)	2,760.70		2,760.70	2,420.20	2,420.20	
4. Total Supplemental Instructional Hours**	1,245,459.00		1,245,459.00	1,245,459.00	1,245,459.00	
5. Divide Line B4 by 700 (Round to 2 decimal places)			1,779.23		1,779.23	
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			72,706.07		71,698.42	
OTHER ADA (From Principal Apportionment Attendance Software)			2009-10 P2 Estimate			
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)			72,706.07		71,698.42	
C. LOCAL PROCEEDS OF TAXES TAXES AND SUBVENTIONS (Funds 01, 09, and 62)			2008-09 Actual			
1. Homeowners' Exemption (Object 8021)	787,899.44		787,899.44	810,329.00	810,329.00	
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00	0.00	
3. Other Subventions/In-Lieu Taxes (Object 8029)	242,400.61		242,400.61	552,282.00	552,282.00	
4. Secured Roll Taxes (Object 8041)	52,536,403.20		52,536,403.20	53,667,505.00	53,667,505.00	
5. Unsecured Roll Taxes (Object 8042)	2,893,969.14		2,893,969.14	2,641,597.00	2,641,597.00	
6. Prior Years' Taxes (Object 8043)	48,541.69		48,541.69	48,542.00	48,542.00	
7. Supplemental Taxes (Object 8044)	2,655,133.62		2,655,133.62	3,250,442.00	3,250,442.00	
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(19,981,579.03)		(19,981,579.03)	(11,474,821.00)	(11,474,821.00)	
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00	0.00	
10. Other In-Lieu Taxes (Object 8082)	7,668.78		7,668.78	0.00	0.00	
11. Comm. Redevelopment Funds (Objects 8047 & 8625) (Only if not counted in redevelopment agency's limit)	560,760.62		560,760.62	227,765.00	227,765.00	
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)	(1,550,323.80)		(1,550,323.80)	(2,144,205.00)	(2,144,205.00)	
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	38,200,874.27	0.00	38,200,874.27	47,579,436.00	47,579,436.00	
OTHER LOCAL REVENUES (Funds 01, 09, and 62)			2009-10 Budget			
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)	38,200,874.27	0.00	38,200,874.27	47,579,436.00	47,579,436.00	

	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,418,665.26			5,718,681.00
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)			5,418,665.26			5,718,681.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	351,333,397.87		351,333,397.87	317,254,256.00		317,254,256.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	1,000,788.88		1,000,788.88	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8311)**	0.00		0.00	0.00		0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8319)**	0.00		0.00	0.00		0.00
28. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)**	219,110.00		219,110.00	415,535.00		415,535.00
29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)**	(32,807.00)		(32,807.00)	0.00		0.00
30. ROC/P Apportionment - CY (Res. 6350, Object 8311)**	0.00		0.00	0.00		0.00
31. ROC/P Apportionment - PY (Res. 6350, Object 8319)**	0.00		0.00	0.00		0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	1,065,343.00		1,065,343.00	964,733.00		964,733.00
33. Charter Schs. Categorical Block Grant (Object 8480)**	0.00		0.00	0.00		0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	23,734,528.00		23,734,528.00	24,031,098.00		24,031,098.00
35. Class Size Reduction, Grade 9 (Object 8435)**	0.00		0.00	0.00		0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	377,320,360.75	0.00	377,320,360.75	342,665,622.00	0.00	342,665,622.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	757,143.00		757,143.00	700,918.00		700,918.00
38. TOTAL STATE AID (Lines C36 plus C37)	378,077,503.75	0.00	378,077,503.75	343,366,540.00	0.00	343,366,540.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	689,062,253.77		689,062,253.77	683,407,399.00		683,407,399.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,218,922.40		3,218,922.40	2,100,000.00		2,100,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			388,727,607.52			404,836,456.25
2. Inflation Adjustment			1.0429			1.0062
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9986			0.9861
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			404,836,456.25			401,684,326.73
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			38,200,874.27			47,579,436.00
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)			8,724,728.40			8,603,810.40
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			372,054,247.24			343,366,540.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			372,054,247.24			343,366,540.00
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])			1,925,482.60			1,205,016.34
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			40,126,356.87			48,784,452.34
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)			370,128,764.64			343,366,540.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			40,126,356.87			
b. State Subventions (Line D8)			370,128,764.64			
c. Less: Excluded Appropriations (Line C23)			5,418,665.26			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			404,836,456.25			

	2008-09 Calculations		2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments* Entered Data/ Totals
<p>10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)</p> <p>If not zero report amount to: Michael C. Genest, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814</p>			0.00		
<p>Summary</p> <p>11. Adjusted Appropriations Limit (Lines D4 plus D10)</p> <p>12. Appropriations Subject to the Limit (Line D9d)</p>	2008-09 Actual			2009-10 Budget	
			404,836,456.25		401,684,326.73
			404,836,456.25		

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

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. Effective in 2007-08, the calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 15,636,091.66
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 530,805,895.90

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) 2.95%

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)	17,807,079.62
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,483,581.41
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,057,158.44
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)	2,389.05
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A1)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	26,350,208.52
9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$376,558.14, minus [2nd prior year indirect cost rate of 4.85% times Line B18])	(6,146,423.91)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	20,203,784.61

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	401,105,411.35
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	97,034,335.08
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	42,106,772.55
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,690,511.50
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,690,016.53
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	2,501,608.51
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	3,554,515.48
8. External Financial Audit - Other (Function 7191, objects 5000-5999)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	67,677,025.90
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)	78,595.71
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A1)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	14,160,266.93
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,003,697.92
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	34,194,986.24
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)	677,797,743.70

**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) 3.89%

D. Preliminary Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2010-11 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 2.98%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. REVENUES AND OTHER FINANCING SOURCES					
1. Beginning Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	8,077,212.97		857,192.63	8,934,405.60
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)		8,077,212.97	0.00	857,192.63	8,934,405.60
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	6,127,144.20			6,127,144.20
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,900,562.42			1,900,562.42
4. Books and Supplies	4000-4999	0.00		857,192.63	857,192.63
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	49,506.35			49,506.35
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		8,077,212.97	0.00	857,192.63	8,934,405.60
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00

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

*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness

Section I - Expenditures	Funds 01, 09, and 62			2008-09 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	679,395,401.32
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	88,479,644.78
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	1,524,317.17
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	7,240,862.45
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	503,057.80
4. Other Transfers Out	All	9200	7200-7299	1,829,123.76
5. Interfund Transfers Out	All	9300	7600-7629	6,291,033.52
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	6,711,124.10
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	2,289,480.43
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)				26,388,999.23
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	3,856,395.47
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)				568,383,152.78
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				568,383,152.78

Section II - Expenditures Per ADA		2008-09 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		70,477.25
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	1,307,471.00 Divided by 700	1,867.82
C. Total ADA before adjustments (Lines A plus B)		72,345.07
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		72,345.07
F. Expenditures per ADA (Line I.G divided by line II.E)		\$7,856.56
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F. Note: If the prior year MOE was not met, CDE may adjust the prior year base expenditure amounts.)	597,015,025.76	8,239.10
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	597,015,025.76	8,239.10
B. Required effort (Line A.2 times 90%)	537,313,523.18	7,415.19
C. Current year expenditures (Line I.G and line II.F)	568,383,152.78	7,856.56
D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2010-11 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)	2,082,442.79	2,767,093.66	0.00	9,219,364.19	66,353,483.95	0.00	6,931,786.89
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		0.70		0.38	69.00		
1110 Regular Education, K-12	159.63	12.24	1.10	48.03	4,155.50		9,200.00
3100 Alternative Schools					25.92		
3200 Continuation Schools	0.20		0.50		37.14		
3300 Independent Study Centers				0.10	9.50		
3400 Opportunity Schools							
3550 Community Day Schools					11.35		
3700 Specialized Secondary Programs							
3800 Vocational Education	1.00						
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual	2.45	1.69					
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	6.00			8.60	406.06		1,800.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational				0.01			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services				1.00	19.95		
Other Funds Description							
-- Adult Education (Fund 11)					66.60		
-- Child Development (Fund 12)	0.90	2.30		2.70	14.00		
-- Cafeteria (Funds 13 & 61)					117.95		
C. Total Allocation Factors	170.18	16.93	1.60	60.82	4,932.97	0.00	11,000.00

Unaudited Actuals
2008-09
General Fund
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E Column 4)	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	727,358.52	1,100,132.79	1,827,491.31	73,732.31		1,901,223.62
1110	Regular Education, K-12	420,258,208.99	72,927,703.01	493,185,912.00	19,898,171.55		513,084,083.55
3100	Alternative Schools	204,265.77	348,650.47	552,916.24	22,308.06		575,224.30
3200	Continuation Schools	4,804,257.12	502,018.27	5,306,275.39	214,087.98		5,520,363.37
3300	Independent Study Centers	5,238,487.70	142,943.14	5,381,430.84	217,120.22		5,598,551.06
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	844,074.10	152,669.09	996,743.19	40,214.79		1,036,957.98
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	974,111.07	12,236.71	986,347.78	39,795.37		1,026,143.15
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	9,783,413.60	306,198.97	10,089,612.57	407,077.41		10,496,689.98
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	95,126,987.33	7,973,260.28	103,100,247.61	4,159,701.98		107,259,949.59
6000	Regional Occupational Ctr/Prg (ROC/P)	1,604.40	0.00	1,604.40	64.73		1,669.13
Other Goals							
7110	Nonagency - Educational	6,581,666.92	1,515.84	6,583,182.76	265,606.33		6,848,789.09
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	1,139,741.11	0.00	1,139,741.11	45,984.21		1,185,725.32
8500	Child Care and Development Services	2,057,045.03	419,932.29	2,476,977.32	99,936.59		2,576,913.91
Other Costs							
----	Food Services					115,941.40	115,941.40
----	Enterprise					2,501,608.51	2,501,608.51
----	Facilities Acquisition & Construction					7,657,057.97	7,657,057.97
----	Other Outgo					8,823,189.19	8,823,189.19
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation		3,466,910.62	3,466,910.62	2,373,399.28		5,840,309.90
----	Indirect Costs Charged to Other Funds				(2,654,989.71)		(2,654,989.71)
----	Total General Fund Expenditures	547,741,221.66	87,354,171.48	635,095,393.14	25,202,211.10	19,097,797.07	679,395,401.31

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	406,013.26	55,545.25	53,281.83	4,767.90	198,485.43	0.00	0.00			9,264.85	0.00	727,358.52
1110	Regular Education, K-12	311,816,717.79	38,470,393.92	10,140,630.76	32,861,854.78	15,328,561.94	347,979.84	6,740,487.17			4,551,582.79	0.00	420,258,208.99
3100	Alternative Schools	1,977.20	197,834.21	0.00	0.00	0.00	0.00	0.00			4,454.36	0.00	204,265.77
3200	Continuation Schools	3,089,179.95	108,945.82	93,423.35	955,838.43	466,964.69	0.00	5,275.37			84,629.51	0.00	4,804,257.12
3300	Independent Study Centers	3,893,590.03	169,008.53	82,370.74	545,710.03	466,823.61	0.00	0.00			0.00	80,984.76	5,238,487.70
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	474,080.21	4,200.00	2,163.66	205,714.92	57,746.23	0.00	0.00			100,169.08	0.00	844,074.10
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	624,521.72	242,323.64	0.00	0.00	101,288.73	0.00	0.00			5,976.98	0.00	974,111.07
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	4,948,706.55	1,539,794.42	1,714,210.01	74,382.42	1,506,320.20	0.00	0.00			0.00	0.00	9,783,413.60
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	74,751,030.18	5,036,212.23	120,953.19	429,241.33	7,505,008.02	7,281,715.10	0.00			2,827.28	0.00	95,126,987.33
6000	ROC/P	0.00	0.00	1,604.40	0.00	0.00	0.00	0.00			0.00	0.00	1,604.40
Other Goals													
7110	Nonagency - Educational	5,088,117.30	469,354.30	300,395.77	430,208.28	293,591.27	0.00	0.00	0.00	0.00	0.00	0.00	6,581,666.92
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	73.90	0.00	6,400.00	0.00		1,132,012.91	0.00	1,254.30	0.00	1,139,741.11
8500	Child Care and Development Services	455,746.54	131,528.88	558,660.73	8,388.99	340,779.88	0.00		558,003.62	0.00	3,936.39	0.00	2,057,045.03
Total Direct Charged Costs		405,549,680.73	46,425,141.20	13,067,768.34	35,516,107.08	26,271,970.00	7,629,694.94	6,745,762.54	1,690,016.53	0.00	4,764,095.54	80,984.76	547,741,221.66

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2008-09
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	172,012.33	928,120.46	0.00	1,100,132.79
1110	Regular Education, K-12	11,234,490.01	55,895,718.51	5,797,494.49	72,927,703.01
3100	Alternative Schools	0.00	348,650.47	0.00	348,650.47
3200	Continuation Schools	2,447.34	499,570.93	0.00	502,018.27
3300	Independent Study Centers	15,158.44	127,784.70	0.00	142,943.14
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	152,669.09	0.00	152,669.09
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	12,236.71	0.00	0.00	12,236.71
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	306,198.97	0.00	0.00	306,198.97
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,377,046.22	5,461,921.66	1,134,292.40	7,973,260.28
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	1,515.84	0.00	0.00	1,515.84
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.	151,584.42	268,347.87	0.00	419,932.29
Other Funds					
--	Adult Education (Fund 11)		895,838.01		895,838.01
--	Child Development (Fund 12)	796,210.36	188,314.30	0.00	984,524.66
--	Cafeteria (Funds 13 and 61)		1,586,547.95		1,586,547.95
Total Allocated Support Costs		14,068,900.64	66,353,483.95	6,931,786.89	87,354,171.48

Unaudited Actuals
2008-09
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	3,554,515.48
2	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	17,807,079.62
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	6,495,605.72
5	Total Central Administration Costs in General Fund	27,857,200.82
B. Direct Charged and Allocated Costs in General Fund		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	547,741,221.66
2	Total Allocated Costs (from Form PCR, Column 2, Total)	87,354,171.48
3	Total Direct Charged and Allocated Costs in General Fund	635,095,393.14
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	14,160,266.93
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	7,003,697.92
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	34,194,986.24
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	55,358,951.09
D. Total Direct Charged and Allocated Costs (B3 + C5)		690,454,344.23
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.03%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400 and 6500)	115,941.40				115,941.40
Enterprise (Objects 1000-5999, 6400 and 6500)		2,501,608.51			2,501,608.51
Facilities Acquisition & Construction (Objects 1000-6500)			7,657,057.97		7,657,057.97
Other Outgo (Objects 1000-7999)				8,823,189.19	8,823,189.19
Total Other Costs	115,941.40	2,501,608.51	7,657,057.97	8,823,189.19	19,097,797.07

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,809.12	6,137.90
2. Inflation Increase	0041	329.00	309.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,138.12	6,446.90
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,138.12	6,446.90
b. Revenue Limit ADA	0033	70,917.07	70,302.19
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	435,297,485.71	453,231,188.71
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	226,238.00	222,685.00
9. Special Revenue Limit Adjustments	0274	1,172,545.00	1,337,704.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217	(1,118,444.00)	(2,515,221.00)
13. Beginning Teacher Salary Incentive Funding	0552	1,391,634.00	1,427,017.00
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	439,206,346.71	458,733,815.71
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.92156	0.83000
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	404,755,000.87	380,749,067.04
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,253,423.00	1,316,191.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	2,447,551.00	2,318,576.00
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)	---	(1,194,128.00)	(1,002,385.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	403,560,872.87	379,746,682.04

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	39,182,769.00	49,495,876.00
26. Miscellaneous Funds	0588	7,669.00	
27. Community Redevelopment Funds	0589	242,809.00	227,765.00
28. Less: Charter Schools In-lieu Taxes	0595	1,912,096.00	2,291,318.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	37,521,151.00	47,432,323.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	13,949,181.00	14,359,185.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	352,090,540.87	317,955,174.04
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	757,143.00	700,918.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	9006/0570		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(757,143.00)	(700,918.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	351,333,397.87	317,254,256.04
43. Less: Revenue Limit State Apportionment Receipts	---	350,794,769.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	538,628.87	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	1,341,698.00	1,263,432.00
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	2,175,986.00	1,981,702.00
48. Apprenticeship Funding	9006/0570	491,425.00	587,835.00
49. Community Day School Additional Funding	9007	187,996.00	178,087.00

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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT											7,785
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	2,010,088.75	0.00	0.00	1,756,805.22	1,813,503.22	7,806,369.11	30,481,999.02	0.00		43,868,765.32
2000-2999	Classified Salaries	1,238,365.63	0.00	0.00	207,264.28	460,676.31	9,070,767.82	6,481,598.93	0.00		17,458,672.97
3000-3999	Employee Benefits	1,139,807.47	0.00	0.00	662,865.59	925,056.61	9,042,964.93	12,718,591.95	0.00		24,489,286.55
4000-4999	Books and Supplies	88,425.63	0.00	0.00	36,582.92	5,087.63	252,196.92	181,108.87	0.00		563,401.97
5000-5999	Services and Other Operating Expenditures	7,296,925.96	0.00	0.00	126,130.04	88,762.08	375,905.30	859,137.14	0.00		8,746,860.52
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,773,613.44	0.00	0.00	2,789,648.05	3,293,085.85	26,548,204.08	50,722,435.91	0.00	0.00	95,126,987.33
7310	Transfers of Indirect Costs	3,501,472.23	0.00	0.00	135,297.93	41,381.47	879.98	656,481.65	0.00		4,335,513.26
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	7,973,260.30									7,973,260.30
	Total Indirect Costs and PCR Allocations	11,474,732.53	0.00	0.00	135,297.93	41,381.47	879.98	656,481.65	0.00	0.00	12,308,773.56
	TOTAL COSTS	23,248,345.97	0.00	0.00	2,924,945.98	3,334,467.32	26,549,084.06	51,378,917.56	0.00	0.00	107,435,760.89
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	567,882.35	1,940.26	0.00	0.00		569,822.61
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	460,626.65	1,633,451.40	4,945,718.35	0.00		7,039,796.40
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	541,633.36	2,663,282.51	2,866,635.72	0.00		6,071,551.59
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	638.13	20,466.68	0.00	0.00		21,104.81
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	18,125.84	12,742.84	40,028.93	0.00		70,897.61
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	1,588,906.33	4,331,883.69	7,852,383.00	0.00	0.00	13,773,173.02
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	41,381.47	0.00	622,131.50	0.00		663,512.97
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	41,381.47	0.00	622,131.50	0.00	0.00	663,512.97
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	1,630,287.80	4,331,883.69	8,474,514.50	0.00	0.00	14,436,685.99
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										14,436,685.99

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)											
1000-1999	Certificated Salaries	2,010,088.75	0.00	0.00	1,756,805.22	1,245,620.87	7,804,428.85	30,481,999.02			43,298,942.71
2000-2999	Classified Salaries	1,238,365.63	0.00	0.00	207,264.28	49.66	7,437,316.42	1,535,880.58			10,418,876.57
3000-3999	Employee Benefits	1,139,807.47	0.00	0.00	662,865.59	383,423.25	6,379,682.42	9,851,956.23			18,417,734.96
4000-4999	Books and Supplies	88,425.63	0.00	0.00	36,582.92	4,449.50	231,730.24	181,108.87			542,297.16
5000-5999	Services and Other Operating Expenditures	7,296,925.96	0.00	0.00	126,130.04	70,636.24	363,162.46	819,108.21			8,675,962.91
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	11,773,613.44	0.00	0.00	2,789,648.05	1,704,179.52	22,216,320.39	42,870,052.91		0.00	81,353,814.31
7310	Transfers of Indirect Costs	3,501,472.23	0.00	0.00	135,297.93	0.00	879.98	34,350.15			3,672,000.29
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	7,973,260.30									7,973,260.30
	Total Indirect Costs and PCR Allocations	11,474,732.53	0.00	0.00	135,297.93	0.00	879.98	34,350.15		0.00	11,645,260.59
	TOTAL BEFORE OBJECT 8980	23,248,345.97	0.00	0.00	2,924,945.98	1,704,179.52	22,217,200.37	42,904,403.06		0.00	92,999,074.90
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										0.00
	TOTAL COSTS										92,999,074.90
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	374,682.53	0.00	173,197.44	0.00			547,879.97
2000-2999	Classified Salaries	69,466.99	0.00	0.00	57,145.23	0.00	0.00	0.00			126,612.22
3000-3999	Employee Benefits	41,781.34	0.00	0.00	141,666.61	0.00	34,788.88	0.00			218,236.83
4000-4999	Books and Supplies	0.00	0.00	0.00	9,494.56	0.00	5,212.17	0.00			14,706.73
5000-5999	Services and Other Operating Expenditures	570.12	0.00	0.00	41,950.83	0.00	3,806.87	0.00			46,327.82
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	111,818.45	0.00	0.00	624,939.76	0.00	217,005.36	0.00		0.00	953,763.57
7310	Transfers of Indirect Costs	0.00	0.00	0.00	30,309.58	0.00	0.00	0.00			30,309.58
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	30,309.58	0.00	0.00	0.00		0.00	30,309.58
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	111,818.45	0.00	0.00	655,249.34	0.00	217,005.36	0.00		0.00	984,073.15
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										13,480,759.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										27,723,975.02
	TOTAL COSTS										42,188,807.17

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

2007-08 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2007-08 Report SEMA, 2007-08 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	87,396,475.00	38,885,099.00
2. Enter audit adjustments of 2007-08 special education expenditures from SACS2009ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62 resources 0000-2999 & 6000-9999, Object 9793) N/A _____ _____ _____	0.00	0.00
3. Enter restatements of 2008-09 special education beginning fund balances from SACS2009ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62 resources 0000-2999 & 6000-9999, Object 9795) N/A _____ _____ _____	0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below) _____ _____ _____		
5. 2007-08 Expenditures, Adjusted for 2008-09 MOE Calculation (Sum lines 1 through 4)	87,396,475.00	38,885,099.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2007-08 Report SEMA, 2007-08 Expenditures by LEA (LE-CY) worksheet	<u>7,842.00</u>	
2. Enter any adjustments not included in Line C1 (explain below) _____ _____ _____		
3. 2007-08 Unduplicated Pupil Count, Adjusted for 2008-09 MOE Calculation (Line C1 plus Line C2)	7,842.00	

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 2008-09 Expenditures by LEA (LE-CY) and the 2007-08 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

TEST 1

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures FY 2008-09 (LE-CY Worksheet)	Actual Expenditures FY 2007-08 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES TEST			
1. Total special education expenditures	107,435,760.89		
2. Less: Expenditures paid from federal sources	14,436,685.99		
3. Expenditures paid from state and local sources	92,999,074.90	87,396,475.00	5,602,599.90
4. Special education unduplicated pupil count	7,785	7,842	
5. Per capita state and local expenditures (A3/A4)	11,945.93	11,144.67	801.26
6. Expenditures from local sources	42,188,807.17	38,885,099.00	
7. Per capita local expenditures (A6/A4)	5,419.24	4,958.57	

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

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

B. LOCAL EXPENDITURES TEST

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

Click on the button that applies:

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

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

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

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

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

SELPA: 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, if MOE is not met in Test 1: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only)	<u>0.00</u>	<u>0.00</u>

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

Current year funding	<u> </u>	
Less: Prior year's funding	<u> </u>	
Increase in funding (if difference is positive)	<u>0.00</u>	
50% of increase in funding	<u>0.00</u>	
Enter portion used to reduce expenditures (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)	<u> </u>	<u> </u>
Excess of prior year's expenditures after the 50% allowance or portion thereof	<u>0.00</u>	<u>0.00</u>

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

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

SELPA: 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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Plus: ARRA 08-09 Expenditures (From LEA Exps Worksheet)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT											7,785
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	2,054,862.00	0.00	0.00	1,800,476.00	1,856,070.00	7,794,373.00	29,501,717.00	0.00		43,007,498.00
2000-2999	Classified Salaries	1,213,098.00	0.00	0.00	191,200.00	406,099.00	8,060,303.00	7,396,382.00	0.00		17,267,082.00
3000-3999	Employee Benefits	1,142,243.00	0.00	0.00	689,368.00	954,912.00	10,515,861.00	11,594,794.00	0.00		24,897,178.00
4000-4999	Books and Supplies	171,160.00	0.00	0.00	75,924.00	57,087.00	297,312.00	254,344.00	0.00		855,827.00
5000-5999	Services and Other Operating Expenditures	7,366,922.00	0.00	0.00	145,367.00	78,034.00	373,442.00	640,095.00	0.00		8,603,860.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	6,837.00	0.00	0.00		6,837.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,948,285.00	0.00	0.00	2,902,335.00	3,352,202.00	27,048,128.00	49,387,332.00	0.00	0.00	94,638,282.00
7310	Transfers of Indirect Costs	2,628,224.00	0.00	0.00	106,499.00	34,146.00	702.00	524,977.00	0.00		3,294,548.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,628,224.00	0.00	0.00	106,499.00	34,146.00	702.00	524,977.00	0.00	0.00	3,294,548.00
	TOTAL COSTS	14,576,509.00	0.00	0.00	3,008,834.00	3,386,348.00	27,048,830.00	49,912,309.00	0.00	0.00	97,932,830.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-999)											
1000-1999	Certificated Salaries	2,054,862.00	0.00	0.00	1,800,476.00	1,275,206.00	7,770,266.00	29,501,717.00			42,402,527.00
2000-2999	Classified Salaries	1,209,497.00	0.00	0.00	191,200.00	0.00	7,119,887.00	995,969.00			9,516,553.00
3000-3999	Employee Benefits	1,139,954.00	0.00	0.00	689,368.00	402,250.00	8,146,301.00	9,009,615.00			19,387,488.00
4000-4999	Books and Supplies	171,160.00	0.00	0.00	75,924.00	25,636.00	279,885.00	254,330.00			806,935.00
5000-5999	Services and Other Operating Expenditures	7,366,894.00	0.00	0.00	145,367.00	67,719.00	363,506.00	594,329.00			8,537,815.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	(1,371.00)	0.00			(1,371.00)
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	11,942,367.00	0.00	0.00	2,902,335.00	1,770,811.00	23,678,474.00	40,355,960.00		0.00	80,649,947.00
7310	Transfers of Indirect Costs	2,628,224.00	0.00	0.00	106,499.00	0.00	702.00	28,859.00			2,764,284.00
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	2,628,224.00	0.00	0.00	106,499.00	0.00	702.00	28,859.00		0.00	2,764,284.00
	TOTAL BEFORE OBJECT 8980	14,570,591.00	0.00	0.00	3,008,834.00	1,770,811.00	23,679,176.00	40,384,819.00		0.00	83,414,231.00
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)										(4,047,252.00)
	TOTAL COSTS										79,366,979.00

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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Plus: ARRA 08-09 Expenditures (From LEA Exps Worksheet)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	368,891.00	0.00	178,564.00	0.00			547,455.00
2000-2999	Classified Salaries	62,079.00	0.00	0.00	58,664.00	0.00	(98.00)	7,675.00			128,320.00
3000-3999	Employee Benefits	39,488.00	0.00	0.00	142,181.00	0.00	49,884.00	453.00			232,006.00
4000-4999	Books and Supplies	0.00	0.00	0.00	11,775.00	0.00	4,656.00	236.00			16,667.00
5000-5999	Services and Other Operating Expenditures	484.00	0.00	0.00	43,335.00	0.00	3,446.00	60.00			47,325.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	(1,371.00)	0.00			(1,371.00)
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	102,051.00	0.00	0.00	624,846.00	0.00	235,081.00	8,424.00		0.00	970,402.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	23,932.00	0.00	0.00	0.00			23,932.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	23,932.00	0.00	0.00	0.00		0.00	23,932.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	102,051.00	0.00	0.00	648,778.00	0.00	235,081.00	8,424.00		0.00	994,334.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										13,485,987.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)										(4,047,252.00)
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)										24,967,701.00
	TOTAL COSTS										35,400,770.00

* 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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total	
	UNDUPLICATED PUPIL COUNT										7,785	
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)												
1000-1999	Certificated Salaries	2,010,088.75	0.00	0.00	1,756,805.22	1,813,503.22	7,806,369.11	30,481,999.02	0.00		43,868,765.32	
2000-2999	Classified Salaries	1,238,365.63	0.00	0.00	207,264.28	460,676.31	9,070,767.82	6,481,598.93	0.00		17,458,672.97	
3000-3999	Employee Benefits	1,139,807.47	0.00	0.00	662,865.59	925,056.61	9,042,964.93	12,718,591.95	0.00		24,489,286.55	
4000-4999	Books and Supplies	88,425.63	0.00	0.00	36,582.92	5,087.63	252,196.92	181,108.87	0.00		563,401.97	
5000-5999	Services and Other Operating Expenditures	7,296,925.96	0.00	0.00	126,130.04	88,762.08	375,905.30	859,137.14	0.00		8,746,860.52	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	11,773,613.44	0.00	0.00	2,789,648.05	3,293,085.85	26,548,204.08	50,722,435.91	0.00	0.00	95,126,987.33	
7310	Transfers of Indirect Costs	3,501,472.23	0.00	0.00	135,297.93	41,381.47	879.98	656,481.65	0.00		4,335,513.26	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA	Program Cost Report Allocations (non-add)	7,973,260.30										7,973,260.30
	Total Indirect Costs	3,501,472.23	0.00	0.00	135,297.93	41,381.47	879.98	656,481.65	0.00	0.00	4,335,513.26	
	TOTAL COSTS	15,275,085.67	0.00	0.00	2,924,945.98	3,334,467.32	26,549,084.06	51,378,917.56	0.00	0.00	99,462,500.59	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3401)												
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	567,882.35	1,940.26	0.00	0.00		569,822.61	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	460,626.65	1,633,451.40	4,945,718.35	0.00		7,039,796.40	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	541,633.36	2,663,282.51	2,866,635.72	0.00		6,071,551.59	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	638.13	20,466.68	0.00	0.00		21,104.81	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	18,125.84	12,742.84	40,028.93	0.00		70,897.61	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	1,588,906.33	4,331,883.69	7,852,383.00	0.00	0.00	13,773,173.02	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	41,381.47	0.00	622,131.50	0.00		663,512.97	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	41,381.47	0.00	622,131.50	0.00	0.00	663,512.97	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	1,630,287.80	4,331,883.69	8,474,514.50	0.00	0.00	14,436,685.99	
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										14,436,685.99	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-999)											
1000-1999	Certificated Salaries	2,010,088.75	0.00	0.00	1,756,805.22	1,245,620.87	7,804,428.85	30,481,999.02			43,298,942.71
2000-2999	Classified Salaries	1,238,365.63	0.00	0.00	207,264.28	49.66	7,437,316.42	1,535,880.58			10,418,876.57
3000-3999	Employee Benefits	1,139,807.47	0.00	0.00	662,865.59	383,423.25	6,379,682.42	9,851,956.23			18,417,734.96
4000-4999	Books and Supplies	88,425.63	0.00	0.00	36,582.92	4,449.50	231,730.24	181,108.87			542,297.16
5000-5999	Services and Other Operating Expenditures	7,296,925.96	0.00	0.00	126,130.04	70,636.24	363,162.46	819,108.21			8,675,962.91
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	11,773,613.44	0.00	0.00	2,789,648.05	1,704,179.52	22,216,320.39	42,870,052.91		0.00	81,353,814.31
7310	Transfers of Indirect Costs	3,501,472.23	0.00	0.00	135,297.93	0.00	879.98	34,350.15			3,672,000.29
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)	7,973,260.30									7,973,260.30
	Total Indirect Costs	3,501,472.23	0.00	0.00	135,297.93	0.00	879.98	34,350.15		0.00	3,672,000.29
	TOTAL BEFORE OBJECT 8980	15,275,085.67	0.00	0.00	2,924,945.98	1,704,179.52	22,217,200.37	42,904,403.06		0.00	85,025,814.60
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										0.00
	TOTAL COSTS										85,025,814.60
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	374,682.53	0.00	173,197.44	0.00			547,879.97
2000-2999	Classified Salaries	69,466.99	0.00	0.00	57,145.23	0.00	0.00	0.00			126,612.22
3000-3999	Employee Benefits	41,781.34	0.00	0.00	141,666.61	0.00	34,788.88	0.00			218,236.83
4000-4999	Books and Supplies	0.00	0.00	0.00	9,494.56	0.00	5,212.17	0.00			14,706.73
5000-5999	Services and Other Operating Expenditures	570.12	0.00	0.00	41,950.83	0.00	3,806.87	0.00			46,327.82
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	111,818.45	0.00	0.00	624,939.76	0.00	217,005.36	0.00		0.00	953,763.57
7310	Transfers of Indirect Costs	0.00	0.00	0.00	30,309.58	0.00	0.00	0.00			30,309.58
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	30,309.58	0.00	0.00	0.00		0.00	30,309.58
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	111,818.45	0.00	0.00	655,249.34	0.00	217,005.36	0.00		0.00	984,073.15
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										13,480,759.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										27,723,975.02
	TOTAL COSTS										42,188,807.17

* 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 2009-10 Budget by LEA (LB-B) and the 2008-09 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

TEST 1

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts FY 2009-10 (LB-B Worksheet)	Actual Expenditures FY 2008-09 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES TEST			
1. Total special education expenditures	97,932,830.00	99,462,500.59	
2. Less: Expenditures paid from federal sources	18,565,851.00	14,436,685.99	
3. Expenditures paid from state and local sources	79,366,979.00	85,025,814.60	(5,658,835.60)
4. Special education unduplicated pupil count	7,785	7,785	
5. Per capita state and local expenditures (A3/A4)	10,194.86	10,921.75	(726.89)
6. Expenditures paid from local sources	35,400,770.00	42,188,807.17	
7. Per capita local expenditures (A6/A4)	4,547.31	5,419.24	

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

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

B. LOCAL EXPENDITURES TEST

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

Click on the button that applies:

	Budget FY 2009-10	Actual FY 2008-09	Difference
<input type="checkbox"/> 1. Last year's local expenditures met MOE requirement:			
a. Local expenditures (Line A6)			
b. Per capita local expenditures (Line A7)			

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

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

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

SELPA: 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, if MOE is not met in Test 1: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only)	<u>5,658,835.60</u>	<u></u>
Less: Up to 50% of increase in IDEIA Part B funding in current year compared with prior year. (This option of using up to 50% of increase in IDEIA grant to reduce the level of local expenditures is available only if the LEA used/will use the freed up local funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount of expenditures the LEA may reduce under this exception [P.L. 108-446].):		
Current year funding	<u></u>	<u></u>
Less: Prior year's funding	<u></u>	<u></u>
Increase in funding (if difference is positive)	<u>0.00</u>	<u></u>
50% of increase in funding	<u>0.00</u>	<u></u>
Enter portion used to reduce expenditures (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)	<u></u>	<u></u>
Excess of prior year's expenditures after the 50% allowance or portion thereof	<u>5,658,835.60</u>	<u></u>

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

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

SELPA: 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>	_____

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>5,658,835.60</u>	_____
Less: Exempt reductions	<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>5,658,835.60</u>	_____

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Unaudited Actuals
2008-09 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
01 GENERAL FUND								
Expenditure Detail	0.00	(3,013,377.67)	0.00	(2,654,989.71)				
Other Sources/Uses Detail					10,243,316.10	6,291,033.52		
Fund Reconciliation							24,211,276.96	12,028,069.45
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	175,688.70	0.00	653,579.33	0.00				
Other Sources/Uses Detail					1,109,661.64	5,000,000.00		
Fund Reconciliation							15,508.49	3,208,049.82
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	128,821.12	0.00	342,953.55	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							352,094.73	776,754.42
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	933,175.51	0.00						
Other Sources/Uses Detail					5,888,297.56	1,448,893.00		
Fund Reconciliation							1,047,335.69	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	16,512.35	0.00						
Other Sources/Uses Detail					0.00	33,076,235.64		
Fund Reconciliation							0.00	10,932,239.04
25 CAPITAL FACILITIES FUND								
Expenditure Detail	113,528.22	0.00						
Other Sources/Uses Detail					227.93	35,640.28		
Fund Reconciliation							32.12	62,956.71
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	1,200,849.90	0.00						
Other Sources/Uses Detail					29,786,514.09	18,748,097.92		
Fund Reconciliation							0.00	8,380,030.79
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					20,648,097.92	1,176,214.88		
Fund Reconciliation							19,946,309.41	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.32	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	12,277,688.50		
Fund Reconciliation							0.00	1,900,000.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					10,377,688.50	0.00		
Fund Reconciliation							2,680.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	379,686.16	0.00	1,658,456.83	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,975,233.99
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2008-09 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				
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	65,115.71	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							229,514.40	6,541,417.26
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	3,013,377.67	(3,013,377.67)	2,654,989.71	(2,654,989.71)	78,053,804.06	78,053,803.74	45,804,751.80	45,804,751.48

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	94.0	195.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	9,200.0	1,800.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	1,800.0
C. ENTER total number of miles driven to/from school	021/022	1,498,789.0	4,900,000.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, 7235, 7394, and 7397, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802 and 3902)		5,740,027.21	190,665.21
B. Books & Supplies (Objects 4200, 4300 and 4400)		1,356,042.79	0.00
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		896.73	0.00
2. Insurance (Objects 5400 and 5450)		30,327.98	1,077.51
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		250,861.53	0.00
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(1,531,350.12)	74.34
5. Other Services and Operating Expenditures (Objects 5100 and 5800) (Contracts for repairs should be charged to Object 5600)		1,084,672.05	7,089,898.04
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils	003/004	1,084,672.00	7,081,397.00
6. Communications (Object 5900)		308.72	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15 & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235 and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18 Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero.)		0.00	0.00
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	2,827.28
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)	096/095	6,931,786.89	7,284,542.38
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions		0.00	0.00
2. Deductions		0.00	0.00
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	6,931,786.89	7,284,542.38
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)		1,091,216.00	910,137.93
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	5,840,570.89	6,374,404.45
K. Indirect Costs (Approved indirect cost rate of 4.85% times the sum of Line J minus Line D minus Line D1)		283,267.69	309,158.62
L. Net Pupil Transportation Expense (Lines J and K)	100/101	6,123,838.58	6,683,563.07

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		6,123,838.58	6,683,563.07
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)		0.00	
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C5		0.00	82,733.00
2. ENTER payments by another LEA, included in Schedule II, Line C5		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B		0.00	
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	0.00
2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B		0.00	
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, Line C5 paid by you to another LEA		0.00	0.00
2. Less: ENTER unallowable costs amount included in deduction taken on Line B		0.00	
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	82,733.00
G. Bus Operating Expense (Line A minus Line F)	110/111	6,123,838.58	6,600,830.07
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4.086	1.347
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	665.635	3,667.128
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	82,733.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases		0.00	0.00
2. Bus acquisition and replacement (Lines J1, D1 and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I and J2)	130/133	6,123,838.58	6,683,563.07
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Kim Kelstrom

Title: Director Fiscal Services

Agency: Fresno Unified School District

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