

COLTON JOINT UNIFIED SCHOOL DISTRICT

1212 Valencia Drive, Colton, California 92324-1798

FINANCIAL STATEMENTS UNAUDITED ACTUALS 2009-2010



Board of Education

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Mr. Frank A. Ibarra	Vice President
Mr. David R. Zamora	Clerk
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Presented to Governing Board September 16, 2010

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 16, 2010

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.85%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	
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	\$98,116,848.32
	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.	\$98,116,848.32
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2011-12, subject to CDE approval.	5.70%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2011-12 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$2,731,502.29
	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]).	\$365,479.22

Description	2009-10 Unaudited Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			16,412.35	15,801.78	15,801.78	15,801.78
a. Kindergarten	1,702.93	1,715.30				
b. Grades One through Three	5,274.49	5,295.84				
c. Grades Four through Six	5,312.98	5,327.11				
d. Grades Seven and Eight	3,465.92	3,458.27				
e. Opportunity Schools and Full-Day Opportunity Classes	28.18	31.08				
f. Home and Hospital	6.22	7.31				
g. Community Day School	10.98	11.27				
2. Special Education						
a. Special Day Class	245.68	245.91		230.00	230.00	230.00
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	12.02	13.02	13.02	10.00	10.00	10.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.53	0.53	0.53	1.00	1.00	1.00
3. TOTAL, ELEMENTARY	16,059.93	16,105.64	16,425.90	16,042.78	16,042.78	16,042.78
HIGH SCHOOL						
4. General Education			6,264.18	5,900.00	5,900.00	5,900.00
a. Grades Nine through Twelve	5,580.07	5,523.31				
b. Continuation Education	255.08	250.04				
c. Opportunity Schools and Full-Day Opportunity Classes	37.30	39.72				
d. Home and Hospital	15.47	16.74				
e. Community Day School						
5. Special Education						
a. Special Day Class	190.34	187.41		190.00	190.00	190.00
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	10.25	10.56	10.56	10.00	10.00	10.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	4.56	4.44	4.44	5.00	5.00	5.00
6. TOTAL, HIGH SCHOOL	6,093.07	6,032.22	6,279.18	6,105.00	6,105.00	6,105.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	1.04		1.04			
b. High School	11.96	12.35	12.26	10.00	10.00	10.00
8. Special Education						
a. Special Day Class - Elementary	29.19	25.43	25.40	29.00	29.00	29.00
b. Special Day Class - High School	15.69	15.66	15.69	16.00	16.00	16.00
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	57.88	53.44	54.39	55.00	55.00	55.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	22,210.88	22,191.30	22,759.47	22,202.78	22,202.78	22,202.78
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2009-10 Unaudited Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	22,210.88	22,191.30	22,759.47	22,202.78	22,202.78	22,202.78
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,121.64	6,383.64
2. Inflation Increase	0041	262.00	(25.00)
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,383.64	6,358.64
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,383.64	6,358.64
b. Revenue Limit ADA	0033	22,759.47	22,202.78
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	145,288,263.07	141,179,485.02
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552	493,464.00	483,519.00
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	145,781,727.07	141,663,004.02
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.81645	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	119,023,491.07	115,660,759.63
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	398,127.00	903,349.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	732,463.00	502,725.00
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)	---	(334,336.00)	400,624.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	118,689,155.07	116,061,383.63

Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	8,925,378.00	7,716,325.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	8,925,378.00	7,716,325.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	109,763,777.07	108,345,058.63
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	273,951.00	275,142.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---	(5,747,698.00)	(5,454,026.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(6,021,649.00)	(5,729,168.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	103,742,128.07	102,615,890.63
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	103,742,128.07	

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

01 GENERAL FUND



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	110,688,714.76	2,313,602.00	112,982,316.76	108,537,824.00	2,297,317.00	110,834,941.00	-1.9%
2) Federal Revenue		8100-8299	388,694.33	19,182,939.88	19,571,634.21	275,000.00	13,165,184.00	13,440,184.00	-31.3%
3) Other State Revenue		8300-8599	23,044,657.90	6,549,950.93	29,594,608.83	21,673,102.00	5,656,050.00	27,329,152.00	-7.7%
4) Other Local Revenue		8600-8799	909,371.57	11,844,118.50	12,753,490.07	449,565.00	9,648,954.00	10,098,519.00	-20.8%
5) TOTAL, REVENUES			135,011,438.56	39,890,611.31	174,902,049.87	130,935,291.00	30,767,505.00	161,702,796.00	-7.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	74,293,111.92	20,112,831.54	94,405,943.46	78,574,232.00	16,173,076.00	94,747,308.00	0.4%
2) Classified Salaries		2000-2999	18,521,251.21	10,047,895.20	28,569,146.41	18,468,435.00	10,312,788.00	28,781,223.00	0.7%
3) Employee Benefits		3000-3999	26,537,843.31	8,194,522.65	34,732,365.96	29,818,636.00	7,690,886.00	37,509,522.00	8.0%
4) Books and Supplies		4000-4999	3,188,503.18	2,884,639.21	6,073,142.39	3,159,912.00	3,435,838.00	6,595,750.00	8.6%
5) Services and Other Operating Expenditures		5000-5999	8,838,333.83	4,508,182.13	13,346,515.96	9,109,708.00	4,047,553.00	13,157,261.00	-1.4%
6) Capital Outlay		6000-6999	127,326.69	45,177.47	172,504.16	203,500.00	466,266.00	669,766.00	288.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,787,625.80	761,299.22	3,548,925.02	2,621,826.00	78,852.00	2,700,478.00	-23.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,181,299.82)	2,584,343.24	(596,956.58)	(2,763,146.00)	2,103,600.00	(659,546.00)	10.5%
9) TOTAL, EXPENDITURES			131,112,696.12	49,138,890.66	180,251,586.78	139,192,903.00	44,308,859.00	183,501,762.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,898,742.44	(9,248,279.35)	(5,349,536.91)	(8,257,612.00)	(13,541,354.00)	(21,798,966.00)	307.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,975,356.51	0.00	2,975,356.51	5,477,050.00	0.00	5,477,050.00	84.1%
b) Transfers Out		7600-7629	2,644,558.00	0.00	2,644,558.00	378,829.00	0.00	378,829.00	-85.7%
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	(6,628,699.55)	6,628,699.55	0.00	(9,136,584.81)	9,136,584.81	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,297,901.04)	6,628,699.55	330,798.51	(4,038,363.81)	9,136,584.81	5,098,221.00	1441.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,399,158.60)	(2,619,579.80)	(5,018,738.40)	(12,295,975.81)	(4,404,769.19)	(16,700,745.00)	232.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,380,396.89	10,634,483.77	37,014,880.66	22,808,867.29	6,317,395.97	29,126,263.26	-21.3%
b) Audit Adjustments		9793	(1,172,371.00)	(1,697,508.00)	(2,869,879.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			25,208,025.89	8,936,975.77	34,145,001.66	22,808,867.29	6,317,395.97	29,126,263.26	-14.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,208,025.89	8,936,975.77	34,145,001.66	22,808,867.29	6,317,395.97	29,126,263.26	-14.7%
2) Ending Balance, June 30 (E + F1e)			22,808,867.29	6,317,395.97	29,126,263.26	10,512,891.48	1,912,626.78	12,425,518.26	-57.3%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	152,574.34	0.00	152,574.34	150,000.00	0.00	150,000.00	-1.7%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	6,317,395.97	6,317,395.97	0.00	1,912,626.78	1,912,626.78	-69.7%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	5,486,859.00	0.00	5,486,859.00	5,489,499.00	0.00	5,489,499.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	17,119,433.95	0.00	17,119,433.95	4,823,392.48	0.00	4,823,392.48	-71.8%
0000 Sp Reserve: Reche Canyon	0000	9780	1,748.00		1,748.00			1,748.00	
0000 Sp Reserve: Wilson Band	0000	9780	300.00		300.00			300.00	
0000 Future Operational Budget	0000	9780	13,750,605.71		13,750,605.71			13,750,605.71	
0110 E-Rate Technology Program	0000	9780	566,578.08		566,578.08			566,578.08	
0750 Mandated Costs	0000	9780	2,450,471.72		2,450,471.72			2,450,471.72	
0790 Donations	0000	9780	149,658.84		149,658.84			149,658.84	
1100 Lottery	1100	9780	200,071.60		200,071.60			200,071.60	
0000 Sp Reserve: Reche Canyon	0000	9780				1,748.00		1,748.00	
0000 Sp Reserve: Wilson Band	0000	9780				300.00		300.00	
0000 Future Operational Budget	0000	9780				1,454,564.60		1,454,564.60	
0110 E-Rate Technology Program	0000	9780				566,578.08		566,578.08	
0750 Mandated Cost	0000	9780				2,450,471.36		2,450,471.36	
0790 Donations	0000	9780				149,658.84		149,658.84	
1100 Lottery	1100	9780				200,071.60		200,071.60	
c) Undesignated Amount			0.00	0.00	0.00				
d) Unappropriated Amount						0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	25,989,488.08	1,803,279.41	27,792,767.49				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,500.00	0.00	2,500.00				
c) in Revolving Fund		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	125,098.67	0.00	125,098.67				
3) Accounts Receivable		9200	29,503,869.22	7,995,980.23	37,499,849.45				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	152,574.34	0.00	152,574.34				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			55,823,530.31	9,799,259.64	65,622,789.95				
H. LIABILITIES									
1) Accounts Payable		9500	14,014,663.02	3,481,863.67	17,496,526.69				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	19,000,000.00	0.00	19,000,000.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			33,014,663.02	3,481,863.67	36,496,526.69				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			22,808,867.29	6,317,395.97	29,126,263.26				

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	103,742,128.00	0.00	103,742,128.00	102,615,891.00	0.00	102,615,891.00	-1.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(417,652.00)	0.00	(417,652.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	145,960.91	0.00	145,960.91	100,000.00	0.00	100,000.00	-31.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	258.00	0.00	258.00	325.00	0.00	325.00	26.0%
County & District Taxes									
Secured Roll Taxes		8041	(5,993,852.32)	0.00	(5,993,852.32)	10,000,000.00	0.00	10,000,000.00	-266.8%
Unsecured Roll Taxes		8042	582,174.97	0.00	582,174.97	700,000.00	0.00	700,000.00	20.2%
Prior Years' Taxes		8043	242,169.76	0.00	242,169.76	350,000.00	0.00	350,000.00	44.5%
Supplemental Taxes		8044	217,795.78	0.00	217,795.78	516,000.00	0.00	516,000.00	136.9%
Education Revenue Augmentation Fund (ERAF)		8045	(3,222,447.85)	0.00	(3,222,447.85)	(4,000,000.00)	0.00	(4,000,000.00)	-24.1%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	16,908,814.00	0.00	16,908,814.00	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	44,504.51	0.00	44,504.51	50,000.00	0.00	50,000.00	12.3%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			112,249,853.76	0.00	112,249,853.76	110,332,216.00	0.00	110,332,216.00	-1.7%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,313,602.00)		(2,313,602.00)	(2,297,317.00)		(2,297,317.00)	-0.7%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		2,313,602.00	2,313,602.00		2,297,317.00	2,297,317.00	-0.7%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	732,463.00	0.00	732,463.00	502,725.00	0.00	502,725.00	-31.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			110,668,714.76	2,313,602.00	112,982,316.76	108,537,624.00	2,297,317.00	110,834,941.00	-1.9%
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	6,650,937.01	6,650,937.01	0.00	5,390,481.00	5,390,481.00	-19.0%
Special Education Discretionary Grants		8182	0.00	328,080.71	328,080.71	0.00	330,959.00	330,959.00	0.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		10,985,882.29	10,985,882.29		6,772,830.00	6,772,830.00	-38.3%
Vocational and Applied Technology Education	3500-3699	8290		155,029.00	155,029.00		167,498.00	167,498.00	8.0%
Safe and Drug Free Schools	3700-3799	8290		47,797.93	47,797.93		0.00	0.00	-100.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	388,694.33	1,015,212.94	1,403,907.27	275,000.00	503,416.00	778,416.00	-44.6%
TOTAL, FEDERAL REVENUE			388,694.33	19,182,939.88	19,571,634.21	275,000.00	13,165,184.00	13,440,184.00	-31.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		1,215.00	1,215.00		3,500.00	3,500.00	188.1%
Prior Years	6355-6360	8319		28.00	28.00		1.00	1.00	-96.4%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		559,142.00	559,142.00		495,419.00	495,419.00	-11.4%
Economic Impact Aid	7090-7091	8311		3,052,802.00	3,052,802.00		2,737,767.00	2,737,767.00	-10.3%
Spec. Ed. Transportation	7240	8311		408,723.00	408,723.00		362,143.00	362,143.00	-11.4%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	7,829,109.00	0.00	7,829,109.00	7,839,720.00	0.00	7,839,720.00	0.1%
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	2,694,147.30	387,406.67	3,081,553.97	2,677,070.00	316,381.00	2,993,451.00	-2.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		15,071.33	15,071.33		0.00	0.00	-100.0%
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%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		965,568.00	965,568.00		918,540.00	918,540.00	-4.9%
All Other State Revenue	All Other	8590	12,521,401.60	1,159,994.93	13,681,396.53	11,156,312.00	822,299.00	11,978,611.00	-12.4%
TOTAL, OTHER STATE REVENUE			23,044,657.90	6,549,950.93	29,594,608.83	21,673,102.00	5,656,050.00	27,329,152.00	-7.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.69	0.69	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-Revenue		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	4,909.28	0.00	4,909.28	1,000.00	0.00	1,000.00	-79.6%
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	62,690.90	0.00	62,690.90	38,000.00	0.00	38,000.00	-39.4%
Interest		8660	274,806.51	0.00	274,806.51	302,000.00	0.00	302,000.00	9.9%
Net Increase (Decrease) in the Fair Value of Investments									
		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	566,964.88	188,472.76	755,437.64	108,565.00	233,901.00	342,466.00	-54.7%
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		11,655,645.05	11,655,645.05		9,415,053.00	9,415,053.00	-19.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			909,371.57	11,844,118.50	12,753,490.07	449,565.00	9,648,954.00	10,098,519.00	-20.8%
TOTAL REVENUES			135,011,438.56	39,890,611.31	174,902,049.87	130,935,291.00	30,767,505.00	161,702,796.00	-7.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	65,965,051.22	12,983,273.83	78,948,325.05	68,482,296.00	11,050,919.00	79,533,215.00	0.7%
Certificated Pupil Support Salaries		1200	3,320,779.98	2,434,515.83	5,755,295.81	2,965,454.00	2,816,430.00	5,781,884.00	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	4,276,880.21	3,238,790.16	7,515,670.37	6,575,644.00	1,338,357.00	7,914,001.00	5.3%
Other Certificated Salaries		1900	730,400.51	1,456,251.72	2,186,652.23	550,838.00	967,370.00	1,518,208.00	-30.6%
TOTAL, CERTIFICATED SALARIES			74,293,111.92	20,112,831.54	94,405,943.46	78,574,232.00	16,173,076.00	94,747,308.00	0.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	699,702.17	3,688,101.99	4,387,804.16	593,554.00	3,621,545.00	4,215,099.00	-3.9%
Classified Support Salaries		2200	8,826,361.21	4,412,689.06	13,239,050.27	8,885,352.00	4,605,089.00	13,490,441.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	1,661,393.43	803,874.70	2,465,268.13	1,486,713.00	740,303.00	2,227,016.00	-9.7%
Clerical, Technical and Office Salaries		2400	6,917,098.75	1,073,993.15	7,991,091.90	7,080,187.00	1,275,386.00	8,355,573.00	4.6%
Other Classified Salaries		2900	416,695.65	69,236.30	485,931.95	422,629.00	70,465.00	493,094.00	1.5%
TOTAL, CLASSIFIED SALARIES			18,521,251.21	10,047,895.20	28,569,146.41	18,468,435.00	10,312,788.00	28,781,223.00	0.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,113,180.65	1,623,389.18	7,736,569.81	6,467,010.00	1,287,469.00	7,754,479.00	0.2%
PERS		3201-3202	1,702,776.16	950,176.62	2,652,952.78	1,853,480.00	1,071,470.00	2,924,950.00	10.3%
OASDI/Medicare/Alternative		3301-3302	2,414,244.74	1,048,092.99	3,462,337.73	2,477,452.00	1,012,287.00	3,489,739.00	0.8%
Health and Welfare Benefits		3401-3402	14,117,859.08	4,211,420.94	18,329,280.02	15,789,902.00	4,002,480.00	19,792,382.00	8.0%
Unemployment Insurance		3501-3502	305,851.49	97,464.39	403,315.88	696,451.00	186,312.00	882,763.00	118.9%
Workers' Compensation		3601-3602	293,491.06	100,673.12	394,164.18	96,504.00	24,057.00	120,561.00	-69.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	461,599.35	163,305.43	624,904.78	291,020.00	106,811.00	397,831.00	-36.3%
Other Employee Benefits		3901-3902	1,128,840.78	0.00	1,128,840.78	2,146,817.00	0.00	2,146,817.00	90.2%
TOTAL, EMPLOYEE BENEFITS			26,537,843.31	8,194,522.65	34,732,365.96	29,818,636.00	7,690,886.00	37,509,522.00	8.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,099,629.47	24,571.16	1,124,200.63	694,744.95	306,972.00	1,001,716.95	-10.9%
Books and Other Reference Materials		4200	429,962.44	187,268.61	617,231.05	398,275.05	74,866.00	473,141.05	-23.3%
Materials and Supplies		4300	1,437,728.90	2,202,469.63	3,640,198.53	1,646,322.00	2,792,318.00	4,438,640.00	21.9%
Noncapitalized Equipment		4400	221,182.37	470,329.81	691,512.18	420,570.00	261,682.00	682,252.00	-1.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,188,503.18	2,884,639.21	6,073,142.39	3,159,912.00	3,435,838.00	6,595,750.00	8.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	198,102.78	1,251,265.32	1,449,368.10	216,000.00	1,323,985.00	1,539,985.00	6.3%
Travel and Conferences		5200	254,941.46	374,696.75	629,638.21	159,275.00	504,453.00	663,728.00	5.4%
Dues and Memberships		5300	21,943.00	235.00	22,178.00	24,165.00	1,235.00	25,400.00	14.5%
Insurance		5400 - 5450	868,892.55	77,882.05	946,774.60	665,195.00	102,807.00	768,002.00	-18.9%
Operations and Housekeeping Services		5500	4,410,041.57	46,813.50	4,456,855.07	5,089,350.00	69,465.00	5,158,815.00	15.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	673,046.24	270,779.67	943,825.91	888,873.00	477,635.00	1,346,508.00	42.7%
Transfers of Direct Costs		5710	240,923.42	(240,923.42)	0.00	153,366.00	(153,366.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(135,487.31)	(36,079.00)	(171,566.31)	(305,340.00)	(29,076.00)	(334,416.00)	94.9%
Professional/Consulting Services and Operating Expenditures		5800	1,828,507.19	2,745,562.19	4,574,069.38	1,753,752.00	1,733,440.00	3,487,192.00	-23.8%
Communications		5900	477,422.93	18,150.07	495,573.00	485,072.00	16,975.00	502,047.00	1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,838,333.83	4,508,182.13	13,346,515.96	9,109,708.00	4,047,553.00	13,157,261.00	-1.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	6,900.00	0.00	6,900.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	120,426.69	45,177.47	165,604.16	203,500.00	466,266.00	669,766.00	304.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			127,326.69	45,177.47	172,504.16	203,500.00	466,266.00	669,766.00	288.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	19,217.88	408,579.65	427,797.53	0.00	66,420.00	66,420.00	-84.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		1,243.00	1,243.00		3,501.00	3,501.00	181.7%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	76,203.32	351,476.57	427,679.89	75,570.00	8,931.00	84,501.00	-80.2%
All Other Transfers Out to All Others		7281-7283	1,943,211.00	0.00	1,943,211.00	1,751,132.00	0.00	1,751,132.00	-9.9%
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	278,993.60	0.00	278,993.60	304,924.00	0.00	304,924.00	9.3%
Other Debt Service - Principal		7439	470,000.00	0.00	470,000.00	490,000.00	0.00	490,000.00	4.3%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			2,787,625.80	761,299.22	3,548,925.02	2,621,626.00	78,852.00	2,700,478.00	-23.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,584,343.24)	2,584,343.24	0.00	(2,103,600.00)	2,103,600.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(596,956.58)	0.00	(596,956.58)	(659,546.00)	0.00	(659,546.00)	10.5%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,181,299.82)	2,584,343.24	(596,956.58)	(2,763,146.00)	2,103,600.00	(659,546.00)	10.5%
TOTAL EXPENDITURES			131,112,696.12	49,138,890.66	180,251,586.78	139,192,903.00	44,308,859.00	183,501,762.00	1.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,975,356.51	0.00	2,975,356.51	5,477,050.00	0.00	5,477,050.00	84.1%
(a) TOTAL, INTERFUND TRANSFERS IN			2,975,356.51	0.00	2,975,356.51	5,477,050.00	0.00	5,477,050.00	84.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,644,558.00	0.00	2,644,558.00	378,829.00	0.00	378,829.00	-85.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,644,558.00	0.00	2,644,558.00	378,829.00	0.00	378,829.00	-85.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,628,699.55)	6,628,699.55	0.00	(9,722,625.81)	9,722,625.81	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	586,041.00	(586,041.00)	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,628,699.55)	6,628,699.55	0.00	(9,136,584.81)	9,136,584.81	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,297,901.04)	6,628,699.55	330,798.51	(4,038,363.81)	9,136,584.81	5,098,221.00	1441.2%

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
3200	ARRA: State Fiscal Stabilization Fund	3,200,944.62	264,085.62
5640	Medi-Cal Billing Option	448,996.67	417,296.67
6286	English Language Acquisition Program, Teacher Training & Student	73,999.40	73,999.40
6300	Lottery: Instructional Materials	13,490.38	13,490.38
6500	Special Education	800,169.19	0.00
7090	Economic Impact Aid (EIA)	403,794.06	403,794.06
7091	Economic Impact Aid: Limited English Proficiency (LEP)	483,467.73	483,467.73
9010	Other Local	892,533.92	256,492.92
Total, Legally Restricted Balance		6,317,395.97	1,912,626.78

11 ADULT EDUCATION FUND



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,888.69	3,836.00	-34.9%
5) TOTAL REVENUES			5,888.69	3,836.00	-34.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	123,872.86	120,852.00	-2.4%
2) Classified Salaries		2000-2999	127,787.89	149,834.00	17.3%
3) Employee Benefits		3000-3999	73,727.57	80,763.00	9.5%
4) Books and Supplies		4000-4999	1,682.48	1,850.00	10.0%
5) Services and Other Operating Expenditures		5000-5999	11,053.89	11,600.00	4.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,916.00	20,106.00	34.8%
9) TOTAL EXPENDITURES			353,040.69	385,005.00	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(347,152.00)	(381,169.00)	9.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	647,152.00	381,169.00	-41.1%
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			647,152.00	381,169.00	-41.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			300,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	300,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	300,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	300,000.00	New
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	300,000.00	300,000.00	0.0%
0000 Adult Education	0000	9780	300,000.00		
0000 Adult Education	0000	9780		300,000.00	
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,060.04		
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	300,146.72		
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			315,206.76		
H. LIABILITIES					
1) Accounts Payable		9500	15,206.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			15,206.76		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			300,000.00		

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,853.69	2,836.00	53.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	3,410.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	625.00	1,000.00	60.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,888.69	3,836.00	-34.9%
TOTAL, REVENUES			5,888.69	3,836.00	-34.9%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	62,671.41	66,183.00	5.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	61,201.45	54,669.00	-10.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			123,872.86	120,852.00	-2.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	44,672.88	45,018.00	0.8%
Classified Support Salaries		2200	36,510.01	65,290.00	78.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	46,605.00	39,526.00	-15.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			127,787.89	149,834.00	17.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,861.84	9,971.00	26.8%
PERS		3201-3202	12,406.88	16,032.00	29.2%
OASDI/Medicare/Alternative		3301-3302	11,230.27	13,215.00	17.7%
Health and Welfare Benefits		3401-3402	37,019.94	36,693.00	-0.9%
Unemployment Insurance		3501-3502	780.05	1,950.00	150.0%
Workers' Compensation		3601-3602	887.99	248.00	-72.1%
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	3,540.60	2,654.00	-25.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			73,727.57	80,763.00	9.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	439.26	1,000.00	127.7%
Materials and Supplies		4300	536.20	850.00	58.5%
Noncapitalized Equipment		4400	707.02	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,682.48	1,850.00	10.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,021.19	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,292.00	9,500.00	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	708.00	700.00	-1.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	1,250.00	New
Professional/Consulting Services and Operating Expenditures		5800	32.70	150.00	358.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,053.89	11,600.00	4.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	14,916.00	20,106.00	34.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,916.00	20,106.00	34.8%
TOTAL EXPENDITURES			353,040.69	385,005.00	9.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	647,152.00	381,169.00	-41.1%
(a) TOTAL, INTERFUND TRANSFERS IN			647,152.00	381,169.00	-41.1%
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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			647,152.00	381,169.00	-41.1%

12 CHILD DEVELOPMENT FUND



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,176,789.78	1,144,033.00	-2.8%
3) Other State Revenue		8300-8599	1,956,100.09	2,100,525.00	7.4%
4) Other Local Revenue		8600-8799	29,168.92	24,620.00	-15.6%
5) TOTAL, REVENUES			3,162,058.79	3,269,178.00	3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	705,334.96	720,127.00	2.1%
2) Classified Salaries		2000-2999	1,152,690.99	1,202,752.00	4.3%
3) Employee Benefits		3000-3999	761,893.77	814,880.00	7.0%
4) Books and Supplies		4000-4999	72,281.69	63,589.00	-12.0%
5) Services and Other Operating Expenditures		5000-5999	246,602.27	218,390.00	-11.4%
6) Capital Outlay		6000-6999	6,384.71	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	57,459.34	57,460.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	185,732.58	169,440.00	-8.8%
9) TOTAL, EXPENDITURES			3,188,380.31	3,246,638.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,321.52)	22,540.00	-185.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			300,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			273,678.48	22,540.00	-91.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	332,108.14	605,786.62	82.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			332,108.14	605,786.62	82.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			332,108.14	605,786.62	82.4%
2) Ending Balance, June 30 (E + F1e)			605,786.62	628,326.62	3.7%
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	605,786.62	628,326.62	3.7%
0000 Child Development: General	0000	9780	504,379.18		
0001 Child Development: Facilities	0000	9780	101,163.87		
0790 Child Development: Donations	0000	9780	243.57		
0000 Child Development: General	0000	9780		504,379.18	
0001 Child Development: Facilities	0000	9780		123,703.87	
0790 Child Development: Donations	0000	9780		243.57	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	380,994.51		
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	614,693.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			995,688.44		
H. LIABILITIES					
1) Accounts Payable		9500	389,901.82		
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			389,901.82		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			605,786.62		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	1,176,789.78	1,144,033.00	-2.8%
TOTAL, FEDERAL REVENUE			1,176,789.78	1,144,033.00	-2.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	102,403.09	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	1,339,765.00	0.00	-100.0%
All Other State Revenue	All Other	8590	513,932.00	2,100,525.00	308.7%
TOTAL, OTHER STATE REVENUE			1,956,100.09	2,100,525.00	7.4%
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	5,878.66	6,000.00	2.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	19,976.50	17,520.00	-12.3%
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	3,313.76	1,100.00	-66.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,168.92	24,620.00	-15.6%
TOTAL REVENUES			3,162,058.79	3,269,178.00	3.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	705,334.96	720,127.00	2.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			705,334.96	720,127.00	2.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	694,095.16	737,902.00	6.3%
Classified Support Salaries		2200	224,432.32	226,873.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	89,050.30	90,240.00	1.3%
Clerical, Technical and Office Salaries		2400	92,875.95	94,503.00	1.8%
Other Classified Salaries		2900	52,237.26	53,234.00	1.9%
TOTAL, CLASSIFIED SALARIES			1,152,690.99	1,202,752.00	4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	63,153.86	65,967.00	4.5%
PERS		3201-3202	94,730.39	106,049.00	11.9%
OASDI/Medicare/Alternative		3301-3302	89,831.13	96,253.00	7.1%
Health and Welfare Benefits		3401-3402	483,348.92	520,854.00	7.8%
Unemployment Insurance		3501-3502	5,831.89	10,862.00	86.3%
Workers' Compensation		3601-3602	6,011.97	1,837.00	-69.4%
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	18,985.61	13,058.00	-31.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			761,893.77	814,880.00	7.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,320.95	519.00	-88.0%
Materials and Supplies		4300	58,404.74	63,070.00	8.0%
Noncapitalized Equipment		4400	9,556.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			72,281.69	63,589.00	-12.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,923.10	3,225.00	10.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	91,719.47	98,453.00	7.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,174.36	10,495.00	46.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	124,921.37	82,269.00	-34.1%
Professional/Consulting Services and Operating Expenditures		5800	8,768.49	13,347.00	52.2%
Communications		5900	11,095.48	10,601.00	-4.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			246,602.27	218,390.00	-11.4%
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	6,384.71	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,384.71	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	6,999.99	5,629.00	-19.6%
Other Debt Service - Principal		7439	50,459.35	51,831.00	2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			57,459.34	57,460.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	185,732.58	169,440.00	-8.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			185,732.58	169,440.00	-8.8%
TOTAL EXPENDITURES			3,188,380.31	3,246,638.00	1.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	300,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			300,000.00	0.00	-100.0%

13 NUTRITION SERVICES FUND



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,056,187.33	8,701,600.00	8.0%
3) Other State Revenue		8300-8599	661,278.14	758,800.00	14.7%
4) Other Local Revenue		8600-8799	1,552,248.46	1,677,000.00	8.0%
5) TOTAL REVENUES			10,269,713.93	11,137,400.00	8.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,207,850.25	3,511,050.00	9.5%
3) Employee Benefits		3000-3999	1,342,354.92	1,494,244.00	11.3%
4) Books and Supplies		4000-4999	3,986,209.02	4,455,075.00	11.8%
5) Services and Other Operating Expenditures		5000-5999	231,454.55	355,337.00	53.5%
6) Capital Outlay		6000-6999	215,500.36	129,900.00	-39.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	396,308.00	470,000.00	18.6%
9) TOTAL EXPENDITURES			9,379,677.10	10,415,606.00	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			890,036.83	721,794.00	-18.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	250,000.00	500,000.00	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			0.00	(500,000.00)	New

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			890,036.83	221,794.00	-75.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,824,444.48	2,714,481.31	48.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,824,444.48	2,714,481.31	48.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,824,444.48	2,714,481.31	48.8%
2) Ending Balance, June 30 (E + F1e)			2,714,481.31	2,936,275.31	8.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	25,000.00	25,000.00	0.0%
Stores		9712	63,904.54	70,500.00	10.3%
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	2,625,576.77	2,840,775.31	8.2%
5310 Nutrition Services	5310	9780	2,625,576.77		
5310 Nutrition Services	5310	9780		2,840,775.31	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,568,267.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,500.00		
c) in Revolving Fund		9130	25,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,481,714.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	63,904.54		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			3,141,385.83		
H. LIABILITIES					
1) Accounts Payable		9500	426,904.52		
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			426,904.52		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,714,481.31		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,902,144.38	8,701,600.00	10.1%
Other Federal Revenue (incl. ARRA)		8290	154,042.95	0.00	-100.0%
TOTAL, FEDERAL REVENUE			8,056,187.33	8,701,600.00	8.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	661,278.14	758,800.00	14.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			661,278.14	758,800.00	14.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,506,451.59	1,640,000.00	8.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,402.74	11,000.00	-17.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	32,394.13	26,000.00	-19.7%
TOTAL, OTHER LOCAL REVENUE			1,552,248.46	1,677,000.00	8.0%
TOTAL, REVENUES			10,269,713.93	11,137,400.00	8.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,770,240.37	3,046,800.00	10.0%
Classified Supervisors' and Administrators' Salaries		2300	229,532.64	243,000.00	5.9%
Clerical, Technical and Office Salaries		2400	208,077.24	221,250.00	6.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,207,850.25	3,511,050.00	9.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	284,170.52	304,647.00	7.2%
OASDI/Medicare/Alternative		3301-3302	233,822.76	240,867.00	3.0%
Health and Welfare Benefits		3401-3402	723,101.64	829,222.00	14.7%
Unemployment Insurance		3501-3502	9,657.02	23,008.00	138.3%
Workers' Compensation		3601-3602	10,664.84	13,500.00	26.6%
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	80,938.14	83,000.00	2.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,342,354.92	1,494,244.00	11.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	476,619.18	355,650.00	-25.4%
Noncapitalized Equipment		4400	31,703.73	117,800.00	271.6%
Food		4700	3,477,886.11	3,981,625.00	14.5%
TOTAL, BOOKS AND SUPPLIES			3,986,209.02	4,455,075.00	11.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,441.69	3,500.00	142.8%
Dues and Memberships		5300	130.00	600.00	361.5%
Insurance		5400-5450	1,393.40	2,000.00	43.5%
Operations and Housekeeping Services		5500	61,000.00	61,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,612.94	112,000.00	84.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	39,979.94	95,097.00	137.9%
Professional/Consulting Services and Operating Expenditures		5800	66,679.31	80,600.00	20.9%
Communications		5900	217.27	540.00	148.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			231,454.55	355,337.00	53.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	14,500.00	New
Equipment		6400	215,500.36	104,700.00	-51.4%
Equipment Replacement		6500	0.00	10,700.00	New
TOTAL, CAPITAL OUTLAY			215,500.36	129,900.00	-39.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	396,308.00	470,000.00	18.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			396,308.00	470,000.00	18.6%
TOTAL EXPENDITURES			9,379,677.10	10,415,606.00	11.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	250,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	250,000.00	500,000.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			250,000.00	500,000.00	100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(500,000.00)	New

14 DEFERRED MAINTENANCE FUND



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,902.86	965.83	-96.3%
5) TOTAL REVENUES			25,902.86	965.83	-96.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,328.12	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	329,798.17	119,628.00	-63.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			338,126.29	119,628.00	-64.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(312,223.43)	(118,662.17)	-62.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,697,406.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,000,000.00	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			(302,594.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(614,817.43)	(118,662.17)	-80.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,430,885.60	1,816,068.17	-25.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,430,885.60	1,816,068.17	-25.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,430,885.60	1,816,068.17	-25.3%
2) Ending Balance, June 30 (E + F1e)			1,816,068.17	1,697,406.00	-6.5%
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	1,816,068.17	1,697,406.00	-6.5%
0000 Deferred Maintenance	0000	9780	1,816,068.17		
0000 Deferred Maintenance	0000	9780		1,697,406.00	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	199,080.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,698,073.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			1,897,154.17		
H. LIABILITIES					
1) Accounts Payable		9500	81,086.00		
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			81,086.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,816,068.17		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,902.86	965.83	-96.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,902.86	965.83	-96.3%
TOTAL, REVENUES			25,902.86	965.83	-96.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,328.12	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,328.12	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	329,798.17	119,628.00	-63.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			329,798.17	119,628.00	-63.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			338,126.29	119,628.00	-64.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,697,406.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,697,406.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	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 Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(302,594.00)	0.00	-100.0%

17 SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,945.07	50,000.00	-1.9%
5) TOTAL, REVENUES			50,945.07	50,000.00	-1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
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)			50,945.07	50,000.00	-1.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,945.07	50,000.00	-1.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,500,834.42	3,551,779.49	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,500,834.42	3,551,779.49	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,500,834.42	3,551,779.49	1.5%
2) Ending Balance, June 30 (E + F1e)			3,551,779.49	3,601,779.49	1.4%
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	3,551,779.49	3,601,779.49	1.4%
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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,541,434.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,345.33		
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			3,551,779.49		
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)			3,551,779.49		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	50,945.07	50,000.00	-1.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,945.07	50,000.00	-1.9%
TOTAL REVENUES			50,945.07	50,000.00	-1.9%

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

21 BUILDING FUND



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	765,280.16	949,999.77	24.1%
5) TOTAL REVENUES			765,280.16	949,999.77	24.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	192,998.00	New
3) Employee Benefits		3000-3999	0.00	62,581.00	New
4) Books and Supplies		4000-4999	10,839.67	27,500.00	153.7%
5) Services and Other Operating Expenditures		5000-5999	216,709.26	1,580,891.00	629.5%
6) Capital Outlay		6000-6999	31,185,359.37	54,152,223.00	73.6%
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			31,412,908.30	56,016,193.00	78.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,647,628.14)	(55,066,193.23)	79.7%
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	48,999,050.25	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			48,999,050.25	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,351,422.11	(55,066,193.23)	-400.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,277,517.10	55,628,939.21	49.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,277,517.10	55,628,939.21	49.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,277,517.10	55,628,939.21	49.2%
2) Ending Balance, June 30 (E + F1e)			55,628,939.21	562,745.98	-99.0%
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	55,628,939.21	562,745.98	-99.0%
0000 Measure "B" Reserve	0000	9780	9,921,757.23		
9120 Measure "G" Reserve	9010	9780	45,707,181.98		
9120 Measure "G" Reserve	9010	9780		562,745.98	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	38,753,662.78		
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	150,561.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	19,000,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			57,904,224.01		
H. LIABILITIES					
1) Accounts Payable		9500	2,275,284.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			2,275,284.80		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			55,628,939.21		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	704,234.83	949,999.77	34.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	61,045.33	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			765,280.16	949,999.77	24.1%
TOTAL REVENUES			765,280.16	949,999.77	24.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	149,746.00	New
Clerical, Technical and Office Salaries		2400	0.00	43,252.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	192,998.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	20,652.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	10,710.00	New
Health and Welfare Benefits		3401-3402	0.00	26,232.00	New
Unemployment Insurance		3501-3502	0.00	1,390.00	New
Workers' Compensation		3601-3602	0.00	178.00	New
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	3,419.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	62,581.00	New
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,839.67	25,500.00	135.2%
Noncapitalized Equipment		4400	0.00	2,000.00	New
TOTAL, BOOKS AND SUPPLIES			10,839.67	27,500.00	153.7%
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	25,067.34	557,600.00	2124.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	150,000.00	New

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	191,641.92	873,291.00	355.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			216,709.26	1,580,891.00	629.5%
CAPITAL OUTLAY					
Land		6100	14,659,709.09	17,000.00	-99.9%
Land Improvements		6170	189,214.75	525,000.00	177.5%
Buildings and Improvements of Buildings		6200	16,336,435.53	50,852,723.00	211.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	2,757,500.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			31,185,359.37	54,152,223.00	73.6%
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					
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			31,412,908.30	56,016,193.00	78.3%

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	48,999,050.25	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			48,999,050.25	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			48,999,050.25	0.00	-100.0%

25 CAPITAL FACILITIES FUND



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,315,911.88	1,633,018.00	-29.5%
5) TOTAL REVENUES			2,315,911.88	1,633,018.00	-29.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,331,783.78	1,183,538.00	-11.1%
6) Capital Outlay		6000-6999	168,868.28	732,700.00	333.9%
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			1,500,652.06	1,916,238.00	27.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			815,259.82	(283,220.00)	-134.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,012,980.93	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			3,012,980.93	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,828,240.75	(283,220.00)	-107.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,479,257.26	14,307,498.01	36.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,479,257.26	14,307,498.01	36.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,479,257.26	14,307,498.01	36.5%
2) Ending Balance, June 30 (E + F1e)			14,307,498.01	14,024,278.01	-2.0%
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	14,307,498.01	14,024,278.01	-2.0%
9811 Capital Facilities	9010	9780	6,838,059.74		
9812 Capital Facilities	9010	9780	4,232,197.39		
9813 Capital Facilities	9010	9780	3,237,240.88		
9811 Capital Facilities	9010	9780		7,685,708.74	
9812 Capital Facilities	9010	9780		3,101,328.39	
9813 Capital Facilities	9010	9780		3,237,240.88	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,362,722.07		
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	43,935.17		
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			14,406,657.24		
H. LIABILITIES					
1) Accounts Payable		9500	99,159.23		
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			99,159.23		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			14,307,498.01		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	1,549,796.32	1,277,918.00	-17.5%
Penalties and Interest from					
Delinquent Non-Revenue		8629	0.00	0.00	0.0%
Limit Taxes					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest					
		8660	180,821.65	180,000.00	-0.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	222,158.56	150,000.00	-32.5%
Other Local Revenue					
All Other Local Revenue		8699	363,135.35	25,100.00	-93.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,315,911.88	1,633,018.00	-29.5%
TOTAL, REVENUES			2,315,911.88	1,633,018.00	-29.5%

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,342.63	5,000.00	-21.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,268,586.92	1,059,438.00	-16.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,665.00	5,500.00	-17.5%
Professional/Consulting Services and Operating Expenditures		5800	50,006.95	113,100.00	126.2%
Communications		5900	182.28	500.00	174.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,331,783.78	1,183,538.00	-11.1%
CAPITAL OUTLAY					
Land		6100	8,500.00	10,000.00	17.6%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	160,368.28	722,700.00	350.7%
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			168,868.28	732,700.00	333.9%
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			1,500,652.06	1,916,238.00	27.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,012,980.93	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,012,980.93	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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,012,980.93	0.00	-100.0%

35 SCHOOL FACILITY FUND



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	873,694.06	547,050.00	-37.4%
5) TOTAL, REVENUES			873,694.06	547,050.00	-37.4%
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	70,000.00	New
6) Capital Outlay		6000-6999	4,768,947.75	48,010,500.00	906.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	125.88	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,769,073.63	48,080,500.00	908.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,895,379.57)	(47,533,450.00)	1120.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	52,136,008.17	0.00	-100.0%
b) Transfers Out		7600-7629	56,124,345.61	2,340.00	-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			(3,988,337.44)	(2,340.00)	-99.9%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,883,717.01)	(47,535,790.00)	503.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,488,552.70	57,604,835.69	-12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,488,552.70	57,604,835.69	-12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,488,552.70	57,604,835.69	-12.0%
2) Ending Balance, June 30 (E + F1e)			57,604,835.69	10,069,045.69	-82.5%
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	57,604,835.69	10,069,045.69	-82.5%
9701 Sycamore 50-67686-22	7710	9780	6,083,674.50		
9702 CFD #1	7710	9780	207,181.93		
9725 New School	7710	9780	163,503.03		
9726 COPS Reserve	7710	9780	798,908.85		
9729 Zimmerman 50-67686-025	7710	9780	57,116.68		
9735 Wilson 50-67686-21	7710	9780	261,279.62		
9736 BHS Mod 57-67686-00-008	7710	9780	358,894.98		
9737 CHS Mod 57-67686-00-007	7710	9780	11,839.02		
9738 Sycamore Add 50-67686-00-015	7710	9780	726,657.20		
9740 Smith 57-67686-00-010	7710	9780	151,946.71		
9741 Rogers Mod 57-67686-00-009	7710	9780	299,001.81		
9743 THMS 50-67686-023	7710	9780	7,641.09		
9744 BMS 50-67686-024	7710	9780	8,890.36		
9745 Crestmore 50-67686-00-027	7710	9780	72,235.08		
9746 Sycamore Add#2 50-67686-00-026	7710	9780	504,259.18		
9747 GTHS 50-67686-00-028	7710	9780	47,891,805.65		
9701 Sycamore 50-67686-22	7710	9780		6,148,674.50	
9702 CFD #1	7710	9780		209,381.93	
9726 COPS Reserve	7710	9780		800,568.85	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
9729 Zimmerman 50-67686-025	7710	9780		57,716.68	
9735 Wilson 50-67686-21	7710	9780		263,879.62	
9736 BHS Mod 57-67686-00-008	7710	9780		360,394.98	
9737 CHS Mod 57-67686-00-007	7710	9780		10,539.02	
9738 Sycamore Add 50-67686-00-015	7710	9780		733,657.20	
9740 Smith 57-67686-00-010	7710	9780		151,946.71	
9741 Rogers 57-67686-00-009	7710	9780		299,001.81	
9743 THMS 50-67686-023	7710	9780		7,741.09	
9744 BMS 50-67686-024	7710	9780		8,990.36	
9745 Crestmore 50-67686-00-027	7710	9780		72,985.08	
9746 Sycamore Add #2 50-67686-00-026	7710	9780		509,159.18	
9747 GTHS 50-67686-00-028	7710	9780		269,305.65	
9725 New School	7710	9780		165,103.03	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	57,875,513.89		
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	796,577.44		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	175,474.11		
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			58,847,565.44		
H. LIABILITIES					
1) Accounts Payable		9500	1,242,729.75		
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			1,242,729.75		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			57,604,835.69		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	873,694.06	547,050.00	-37.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			873,694.06	547,050.00	-37.4%
TOTAL, REVENUES			873,694.06	547,050.00	-37.4%

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	70,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	70,000.00	New
CAPITAL OUTLAY					
Land		6100	0.00	15,000.00	New
Land Improvements		6170	0.00	1,222,000.00	New
Buildings and Improvements of Buildings		6200	4,768,947.75	45,773,500.00	859.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	1,000,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,768,947.75	48,010,500.00	906.7%
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%
		7212	0.00	0.00	0.0%
		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	125.88	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			125.88	0.00	-100.0%
TOTAL EXPENDITURES			4,769,073.63	48,080,500.00	908.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	52,136,008.17	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			52,136,008.17	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	52,136,008.17	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	3,988,337.44	2,340.00	-99.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			56,124,345.61	2,340.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,988,337.44)	(2,340.00)	-99.9%

40 SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	121,753.95	35,000.00	-71.3%
5) TOTAL REVENUES			121,753.95	35,000.00	-71.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	25,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	200,000.00	New
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	225,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			121,753.95	(190,000.00)	-256.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	500,000.00	100.0%
b) Transfers Out		7600-7629	250,000.00	5,477,050.00	2090.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	(4,977,050.00)	New

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			121,753.95	(5,167,050.00)	-4343.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,057,099.92	6,178,853.87	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,057,099.92	6,178,853.87	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,057,099.92	6,178,853.87	2.0%
2) Ending Balance, June 30 (E + F1e)			6,178,853.87	1,011,803.87	-83.6%
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	6,178,853.87	1,011,803.87	-83.6%
9870 Fd 01 Reserve for Capital Outlay	9010	9780	5,568,643.99		
9871 Fd 13 Reserve for Capital Outlay	9010	9780	610,209.88		
9780 Fd 01 Reserve for Capital Outlay	9010	9780		116,593.99	
9781 Fd 13 Reserve for Capital Outlay	9010	9780		895,209.88	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,911,584.82		
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	267,269.05		
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			6,178,853.87		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			6,178,853.87		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	86,792.50	35,000.00	-59.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	34,961.45	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			121,753.95	35,000.00	-71.3%
TOTAL, REVENUES			121,753.95	35,000.00	-71.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	25,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	25,000.00	New

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	200,000.00	New
TOTAL, CAPITAL OUTLAY			0.00	200,000.00	New
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	225,000.00	New

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	250,000.00	500,000.00	100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	500,000.00	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	250,000.00	5,477,050.00	2090.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			250,000.00	5,477,050.00	2090.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(4,977,050.00)	New

51 BOND INTEREST AND REDEMPTION FUND



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	88,807.86	119,867.00	35.0%
4) Other Local Revenue		8600-8799	7,923,070.98	9,357,118.00	18.1%
5) TOTAL REVENUES			8,011,878.84	9,476,985.00	18.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,788,080.01	9,491,878.00	39.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			6,788,080.01	9,491,878.00	39.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,223,798.83	(14,893.00)	-101.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	727,121.02	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			727,121.02	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,950,919.85	(14,893.00)	-100.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,064,011.35	10,014,931.20	24.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			8,064,011.35	10,014,931.20	24.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			8,064,011.35	10,014,931.20	24.2%
2) Ending Balance, June 30 (E + F1e)					
			10,014,931.20	10,000,038.20	-0.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
General Reserve					
		9730	0.00	0.00	0.0%
Legally Restricted Balance					
		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury					
		9775	0.00	0.00	0.0%
Other Designations					
		9780	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	10,014,931.20		
d) Unappropriated Amount					
				10,000,038.20	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,014,931.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			10,014,931.20		
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)			10,014,931.20		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	88,807.86	119,867.00	35.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			88,807.86	119,867.00	35.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	7,278,842.23	8,534,143.00	17.2%
Unsecured Roll		8612	429,158.60	592,477.00	38.1%
Prior Years' Taxes		8613	4,372.62	4,460.00	2.0%
Supplemental Taxes		8614	(38,221.36)	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	130,046.88	132,648.00	2.0%
Interest		8660	118,872.01	93,390.00	-21.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,923,070.98	9,357,118.00	18.1%
TOTAL, REVENUES			8,011,878.84	9,476,985.00	18.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,805,000.00	2,489,950.00	-11.2%
Bond Interest and Other Service Charges		7434	3,983,080.01	7,001,928.00	75.8%
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)			6,788,080.01	9,491,878.00	39.8%
TOTAL EXPENDITURES			6,788,080.01	9,491,878.00	39.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	727,121.02	0.00	-100.0%
(c) TOTAL, SOURCES			727,121.02	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			727,121.02	0.00	-100.0%

BOND DESCRIPTION		GO BOND	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	95,124,877.00	95,124,877.00
Bonds from Acquired District			0.00
Bonds Sold		48,999,051.00	48,999,051.00
Subtotal		144,123,928.00	144,123,928.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		2,805,000.00	2,805,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	141,318,928.00	141,318,928.00
1. Restricted Balance, July 1	2009-10	8,064,011.35	8,064,011.35
2. Tax Receipts	2009-10	7,804,198.97	7,804,198.97
3. State and Federal Apportionments	2009-10	88,807.86	88,807.86
4. Other Designated Revenue	2009-10	845,993.03	845,993.03
5. Subtotal (Sum of lines 1 through 4)		16,803,011.21	16,803,011.21
6. Less: Actual Expenditures or Other Uses	2009-10	6,788,080.01	6,788,080.01
7. Restricted Balance, June 30 (Line 5 minus 6)	2009-10	10,014,931.20	10,014,931.20
8. Estimated Tax Receipts on the Unsecured Roll	2010-11	9,263,728.00	9,263,728.00
9. Estimated State and Federal Apportionments	2010-11	119,867.00	119,867.00
10. Other Estimated Revenue	2010-11	93,390.00	93,390.00
11. Subtotal (Sum of lines 7 through 10)		19,491,916.20	19,491,916.20
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2010-11	9,491,878.00	9,491,878.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2010-11	(10,000,038.20)	(10,000,038.20)
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2010-11		0.00000
b) LEVIED	2010-11		0.00000

67 SELF INSURANCE FUND



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,327,422.75	916,956.00	-30.9%
5) TOTAL REVENUES			1,327,422.75	916,956.00	-30.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	146,652.48	155,994.00	6.4%
3) Employee Benefits		3000-3999	1,415,534.27	1,975,672.00	39.6%
4) Books and Supplies		4000-4999	25,744.60	41,650.00	61.8%
5) Services and Other Operating Expenses		5000-5999	1,525,019.63	2,037,300.00	33.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			3,112,950.98	4,210,616.00	35.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,785,528.23)	(3,293,660.00)	84.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(1,785,528.23)	(3,293,660.00)	84.5%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	18,837,451.70	17,051,923.47	-9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,837,451.70	17,051,923.47	-9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			18,837,451.70	17,051,923.47	-9.5%
2) Ending Net Assets, June 30 (E + F1e)			17,051,923.47	13,758,263.47	-19.3%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	17,051,923.47	13,758,263.47	-19.3%
9878 Self Insurance Fund	9010	9780	1,661,986.21		
9884 Workers' Compensation Fund	9010	9780	7,210,295.75		
9967 OPEB Fund	9010	9780	8,179,641.51		
9878 Self Insurance Fund	9010	9780		1,410,786.21	
9884 Workers' Compensation Fund	9010	9780		5,491,477.75	
9967 OPEB Fund	9010	9780		6,855,999.51	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,081,333.42		
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	70,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	80,424.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			21,231,758.13		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	4,179,834.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			4,179,834.66		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			17,051,923.47		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	320,562.83	295,000.00	-8.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	645,247.83	135,000.00	-79.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	361,612.09	486,956.00	34.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,327,422.75	916,956.00	-30.9%
TOTAL REVENUES			1,327,422.75	916,956.00	-30.9%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	60,780.48	67,742.00	11.5%
Clerical, Technical and Office Salaries		2400	85,872.00	88,252.00	2.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			146,652.48	155,994.00	6.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,335.64	16,691.00	16.4%
OASDI/Medicare/Alternative		3301-3302	10,697.99	11,934.00	11.6%
Health and Welfare Benefits		3401-3402	25,505.26	27,519.00	7.9%
Unemployment Insurance		3501-3502	432.20	1,123.00	159.8%
Workers' Compensation		3601-3602	559.87	144.00	-74.3%
OPEB, Allocated		3701-3702	1,359,909.44	1,915,498.00	40.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,093.87	2,763.00	-32.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,415,534.27	1,975,672.00	39.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,744.60	38,650.00	50.1%
Noncapitalized Equipment		4400	0.00	3,000.00	New
TOTAL, BOOKS AND SUPPLIES			25,744.60	41,650.00	61.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	204.40	2,700.00	1220.9%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	69,095.06	120,050.00	73.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	101,075.12	95,000.00	-6.0%
Transfers of Direct Costs - Interfund		5750	0.00	300.00	New
Professional/Consulting Services and Operating Expenditures		5800	1,354,232.74	1,818,100.00	34.3%
Communications		5900	412.31	650.00	57.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,525,019.63	2,037,300.00	33.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			3,112,950.98	4,210,616.00	35.3%

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

COMMUNITY FACILITIES DISTRICT #2



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	365,379.81	294,813.00	-19.3%
5) TOTAL REVENUES			365,379.81	294,813.00	-19.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,327.27	42,500.00	99.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	267,852.51	272,313.00	1.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			289,179.78	314,813.00	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			76,200.03	(20,000.00)	-126.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,275.79	20,000.00	77.4%
b) Transfers Out		7600-7629	9,097.02	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			2,178.77	20,000.00	817.9%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			78,378.80	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,029,661.67	1,108,040.47	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,029,661.67	1,108,040.47	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,029,661.67	1,108,040.47	7.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,108,040.47	1,108,040.47	0.0%
9117 CFD #2	9010	9780	1,108,040.47		
c) Undesignated Amount					
d) Unappropriated Amount					

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	1,108,040.47		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			1,108,040.47		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,108,040.47		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions 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	365,379.81	284,813.00	-22.1%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	10,000.00	New
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			365,379.81	294,813.00	-19.3%
TOTAL REVENUES			365,379.81	294,813.00	-19.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	21,327.27	42,500.00	99.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,327.27	42,500.00	99.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	237,852.51	237,313.00	-0.2%
Other Debt Service - Principal		7439	30,000.00	35,000.00	16.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			267,852.51	272,313.00	1.7%
TOTAL, EXPENDITURES			289,179.78	314,813.00	8.9%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	11,275.79	20,000.00	77.4%
(a) TOTAL, INTERFUND TRANSFERS IN			11,275.79	20,000.00	77.4%
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	9,097.02	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,097.02	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,178.77	20,000.00	817.9%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	190,708.14	115,500.00	-39.4%
5) TOTAL, REVENUES			190,708.14	115,500.00	-39.4%
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	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)			190,708.14	115,500.00	-39.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,097.02	0.00	-100.0%
b) Transfers Out		7600-7629	11,275.79	20,000.00	77.4%
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			(2,178.77)	(20,000.00)	817.9%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			188,529.37	95,500.00	-49.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	619,547.75	808,077.12	30.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			619,547.75	808,077.12	30.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			619,547.75	808,077.12	30.4%
2) Ending Balance, June 30 (E + F1e)			808,077.12	903,577.12	11.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			808,077.12		
d) Unappropriated Amount				903,577.12	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	808,077.12		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			808,077.12		
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)			808,077.12		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	190,708.14	114,000.00	-40.2%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	1,500.00	New
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			190,708.14	115,500.00	-39.4%
TOTAL, REVENUES			190,708.14	115,500.00	-39.4%

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	9,097.02	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,097.02	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	11,275.79	20,000.00	77.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,275.79	20,000.00	77.4%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(2,178.77)	(20,000.00)	817.9%

GENERAL FIXED ASSETS



	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	24,312,155.00		24,312,155.00	14,661,428.00		38,973,583.00
Work in Progress	30,816,898.00		30,816,898.00	21,508,658.00		52,325,556.00
Total capital assets not being depreciated	55,129,053.00	0.00	55,129,053.00	36,170,086.00	0.00	91,299,139.00
Capital assets being depreciated:						
Land Improvements	15,677,411.00		15,677,411.00			15,677,411.00
Buildings	160,192,236.00		160,192,236.00	25,824.00		160,218,060.00
Equipment	16,897,526.00		16,897,526.00	375,952.00	17,083.00	17,256,395.00
Total capital assets being depreciated	192,767,173.00	0.00	192,767,173.00	401,776.00	17,083.00	193,151,866.00
Accumulated Depreciation for:						
Land Improvements	(7,018,368.00)		(7,018,368.00)	(574,945.00)		(7,593,313.00)
Buildings	(54,102,428.00)		(54,102,428.00)	(4,501,026.00)		(58,603,454.00)
Equipment	(13,389,166.00)		(13,389,166.00)	(784,527.00)	(16,002.00)	(14,157,691.00)
Total accumulated depreciation	(74,509,962.00)	0.00	(74,509,962.00)	(5,860,498.00)	(16,002.00)	(80,354,458.00)
Total capital assets being depreciated, net	118,257,211.00	0.00	118,257,211.00	(5,458,722.00)	1,081.00	112,797,408.00
Governmental activity capital assets, net	173,386,264.00	0.00	173,386,264.00	30,711,364.00	1,081.00	204,096,547.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated			0.00			0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation			0.00			0.00
Total capital assets being depreciated, net			0.00			0.00
Business-type activity capital assets, net			0.00			0.00

LONG TERM DEBT



	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	101,969,480.00		101,969,480.00	51,016,833.25	2,805,000.00	150,181,313.25	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	6,805,000.00		6,805,000.00		470,000.00	6,335,000.00	
Capital Leases Payable	311,548.12		311,548.12		50,459.36	261,088.76	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,355,000.00		4,355,000.00		30,000.00	4,325,000.00	
Net OPEB Obligation	27,026,089.00	4,126,001.00	31,152,090.00	11,730.00	1,109,378.00	30,054,442.00	
Compensated Absences Payable	1,422,973.00		1,422,973.00	85,699.00		1,508,672.00	
Governmental activities long-term liabilities	141,890,090.12	4,126,001.00	146,016,091.12	51,114,262.25	4,464,837.36	192,665,516.01	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

GANN



	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2008-09 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2008-09 Actual			2009-10 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	107,309,642.60		107,309,642.60			98,116,848.32
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	24,441.16		24,441.16			22,210.88
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2008-09			Adjustments to 2009-10		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2009-10 data should tie to Principal Apportionment Attendance Software reports)	2009-10 P2 Report			2010-11 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	22,210.88		22,210.88	22,202.78		22,202.78
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)			22,210.88			22,202.78
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)						
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)		0.00				0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			22,210.88			22,202.78
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2009-10 Actual			2010-11 Budget		
1. Homeowners' Exemption (Object 8021)	145,960.91		145,960.91	100,000.00		100,000.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	258.00		258.00	325.00		325.00
4. Secured Roll Taxes (Object 8041)	(5,993,852.32)		(5,993,852.32)	10,000,000.00		10,000,000.00
5. Unsecured Roll Taxes (Object 8042)	582,174.97		582,174.97	700,000.00		700,000.00
6. Prior Years' Taxes (Object 8043)	242,169.76		242,169.76	350,000.00		350,000.00
7. Supplemental Taxes (Object 8044)	217,795.78		217,795.78	516,000.00		516,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(3,222,447.85)		(3,222,447.85)	(4,000,000.00)		(4,000,000.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	44,504.51		44,504.51	50,000.00		50,000.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	16,908,814.69		16,908,814.69	0.00		0.00
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)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	8,925,378.45	0.00	8,925,378.45	7,716,325.00	0.00	7,716,325.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	8,925,378.45	0.00	8,925,378.45	7,716,325.00	0.00	7,716,325.00

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,729,389.00			1,758,003.00
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)			1,729,389.00			1,758,003.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	103,742,128.00		103,742,128.00	102,615,891.00		102,615,891.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(417,652.00)		(417,652.00)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		1,372,388.00	1,372,388.00		1,483,883.00	1,483,883.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		149,717.00	149,717.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		53,566.00	53,566.00		45,121.00	45,121.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		(1,894.00)	(1,894.00)			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		2,032,751.00	2,032,751.00		1,751,132.00	1,751,132.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		(89,540.00)	(89,540.00)			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	7,829,109.00		7,829,109.00	7,839,720.00		7,839,720.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	111,153,585.00	3,516,988.00	114,670,573.00	110,455,611.00	3,280,136.00	113,735,747.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	273,951.00		273,951.00	275,142.00		275,142.00
38. TOTAL STATE AID (Lines C36 plus C37)	111,427,536.00	3,516,988.00	114,944,524.00	110,730,753.00	3,280,136.00	114,010,889.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	174,902,049.87		174,902,049.87	161,702,796.00		161,702,796.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	274,806.51		274,806.51	302,000.00		302,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			107,309,642.60			98,116,848.32
2. Inflation Adjustment			1.0062			0.9746
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9087			0.9996
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			98,116,848.32			95,586,430.50
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			8,925,378.45			7,716,325.00
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)			2,665,305.60			2,664,333.80
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			90,920,858.87			89,628,108.50
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			90,920,858.87			89,628,108.50
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])			157,125.52			182,142.96
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			9,082,503.97			7,898,467.96
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)			90,763,733.35			89,445,965.54
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			9,082,503.97			
b. State Subventions (Line D8)			90,763,733.35			
c. Less: Excluded Appropriations (Line C23)			1,729,389.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			98,116,848.32			

MINIMUM CLASSROOM COMPENSATION



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	94,405,943.46	301	0.00	303	94,405,943.46	305	1,724,887.23		307	92,681,056.23	309
2000 - Classified Salaries	28,569,146.41	311	3,997.04	313	28,565,149.37	315	3,409,717.55		317	25,155,431.82	319
3000 - Employee Benefits (Excluding 3800)	34,107,461.18	321	421.75	323	34,107,039.43	325	1,006,764.15		327	33,100,275.28	329
4000 - Books, Supplies Equip Replace (6500)	6,073,142.39	331	0.00	333	6,073,142.39	335	1,200,661.26		337	4,872,481.13	339
5000 - Services... & 7300 - Indirect Costs	12,749,559.38	341	204,139.22	343	12,545,420.16	345	1,995,506.10		347	10,549,914.06	349
TOTAL					175,696,694.81	365			TOTAL	166,359,158.52	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	77,210,980.30 375
2. Salaries of Instructional Aides Per EC 41011.		2100	4,229,518.71 380
3. STRS		3101 & 3102	6,314,237.34 382
4. PERS		3201 & 3202	413,674.93 383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	1,435,856.96 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	11,650,538.95 385
7. Unemployment Insurance.		3501 & 3502	273,487.66 390
8. Workers' Compensation Insurance.		3601 & 3602	251,283.47 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	1,109,378.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			102,888,956.32 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS			102,888,956.32 397
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.			61.85%
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)	61.85%
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)	166,359,158.52
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

INDIRECT COST RATE



Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 7,089,115.14
- 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) 150,618,340.69

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) 4.71%

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)	6,664,662.49
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,676,092.50
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)	932,507.06
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)	(398.89)
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	10,272,863.16
9. Carry-Forward Adjustment (Part IV, Line F)	(165,582.19)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,107,280.97

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	109,920,621.40
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,485,686.84
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	15,849,250.86
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,315,402.98
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,665.99
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	923,083.73
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)	42,827.85
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)	18,865,944.38
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)	398.89
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	338,124.69
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,938,803.68
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,767,868.74
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)	177,449,680.03

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) 5.79%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 5.70%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>10,272,863.16</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>474,709.97</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.15%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.15%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.16%) times Part III, Line B18); zero if positive	<u>(165,582.19)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(165,582.19)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.70%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-82,791.10) is applied to the current year calculation and the remainder (\$-82,791.09) is deferred to one or more future years:	<u>5.74%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-55,194.06) is applied to the current year calculation and the remainder (\$-110,388.13) is deferred to one or more future years:	<u>5.76%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(165,582.19)</u>

CASHFLOW



**ACTUAL MONTHLY CASH FLOWS
FISCAL YEAR 2009-2010
GENERAL FUND**

ACTUALS THRU MONTH OF	June	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total
Cotton Joint Unified School District															
A BEGINNING CASH	18,913,771.05	39,688,257.64	30,795,338.50	31,597,988.16	28,272,608.83	28,017,984.06	34,865,069.93	25,892,616.40	21,930,976.28	34,209,941.40	21,930,976.28	21,930,976.28	34,209,941.40		27,792,767.49
B RECEIPTS															
State Aid	2,832,723.00	9,020,476.00	12,136,037.00	4,519,399.00	13,084,944.00	13,521,553.00	10,398,933.00	6,437,961.00	4,910,030.00	3,564,691.00	22,731,840.00	3,564,691.00	22,731,840.00		103,324,475.00
Property Tax	1,009,252.28	17,510.53	13,910.96	1,130,574.36	2,803,944.43	32,164.17	116,893.96	2,887,733.79	355,617.80	106,178.15	2,887,733.79	355,617.80	106,178.15		8,925,377.76
PERS Reduction	40,863.10	48,839.54	56,359.33	84,717.37	61,646.87	70,501.19	70,505.22	65,769.79	55,530.33	59,754.01	59,754.01	59,754.01	59,754.01		6,044.46
Charter Sch'l In Lieu Taxes															
Federal Revenue	2,684,075.00	3,242,038.21	(2,490,016.35)	2,236,513.16	345,658.42	2,091,186.55	852,438.69	2,268,479.34	2,244,101.11	1,083,715.48	5,101,062.18	2,244,101.11	1,083,715.48		19,571,634.21
Other State Revenue	4,478,938.54	(4,346,208.54)	3,244,043.79	883,983.00	3,235,362.00	5,406,021.34	1,030,073.50	1,287,305.31	2,600,361.76	1,089,677.00	3,600,546.76	1,089,677.00	3,600,546.76		28,594,608.83
Other Local Revenues	5,635.07	6,839.26	1,138,226.87	1,907,649.32	687.26	4,178,914.15	1,020,073.24	104,692.16	725,186.16	635,544.51	2,538,298.81	725,186.16	635,544.51		12,732,617.07
Interfund Transfers In															
All Other Financial Sources	6,824,342.00														
Other Receipts/Non-Revenue	17,874,909.99	(4,447,207.21)	13,289,107.23	14,086,563.42	10,765,816.21	23,260,723.27	18,566,204.14	9,679,770.39	28,360,892.08	19,000,000.00	34,804,999.62	19,000,000.00	34,804,999.62		177,676,533.38
TOTAL RECEIPTS	17,874,909.99	(4,447,207.21)	13,289,107.23	14,086,563.42	10,765,816.21	23,260,723.27	18,566,204.14	9,679,770.39	28,360,892.08	19,000,000.00	34,804,999.62	19,000,000.00	34,804,999.62		177,676,533.38
C DISBURSEMENTS															
Certificated Salaries	(125.00)	5,929,414.47	6,438,672.39	6,438,672.39	8,133,927.42	8,246,965.21	8,097,920.86	8,220,917.17	6,179,797.20	8,097,930.35	6,344,332.82	8,225,513.24	8,223,283.28		8,265,494.26
Classified Salaries	1,645,040.34	1,791,007.07	2,470,518.69	2,470,518.69	2,524,931.08	2,254,972.27	2,461,935.28	2,477,146.33	2,501,361.20	2,458,526.60	2,551,835.86	2,514,666.69	2,566,917.29		320,863.71
Employee Benefits	799,792.06	2,563,829.27	3,823,965.95	3,823,965.95	2,916,117.36	2,781,377.63	2,826,196.04	2,840,512.73	2,835,745.36	2,828,643.23	2,853,609.72	2,848,482.41	2,833,050.65		1,980,113.55
Supplies	95,392.00	430,431.11	1,070,544.34	301,672.56	613,787.85	301,672.56	302,408.69	342,584.97	320,351.81	502,413.64	522,044.17	561,303.37	782,090.46		256,544.50
Services	256,015.91	1,534,453.60	869,583.80	869,583.80	1,246,303.00	831,930.70	843,248.45	834,338.87	849,016.36	1,025,542.42	919,075.32	1,202,376.00	1,030,735.70		1,904,895.83
Capital Outlay	15,995.86	6,384.71	6,298.84	6,384.71	6,298.84	20,777.46	(386,445.03)	419,835.46	14,798.91	40,552.28			12,352.06		172,504.16
Other Outgo	38,250.00	142,012.00	337,558.97	337,558.97	467,631.80	(84,891.00)	467,631.80	122,195.91	343,432.00	169,441.30	58,285.35	700,854.92	48,357.64		608,859.65
Interfund Transfers Out	262,152.00														
TOTAL DISBURSEMENTS	3,073,466.17	12,249,135.52	14,821,721.87	14,821,721.87	15,777,712.52	14,354,109.87	14,648,305.89	15,267,531.34	15,104,202.84	15,123,048.82	15,274,263.24	16,054,196.63	15,506,767.06		152,650,271.78
D PRIOR YEAR TRANSACTIONS															
Accounts Receivable	19,341,023.77	8,705,554.18	2,158,083.24	2,158,083.24	5,012,643.83	228,989.09	190,888.73	(1,783,319.11)	(13,014.95)	216,286.75	8,674.32	(27,792.55)	93,748.67		34,134,667.87
Accounts Payable	13,968,050.00	902,130.59	2,979,655.38	2,979,655.38	177,268.29	(31,625.24)	1,027,279.59	352,786.95	(792,798.91)	2,095,960.75	(59,496.09)	19,937.78	44,585.41		20,082,723.50
TOTAL PRIOR YEAR TRANSACTIONS	5,972,873.77	7,607,684.77	(821,572.14)	(821,572.14)	4,835,385.54	263,514.33	(635,390.86)	(2,136,106.06)	(779,884.96)	(1,860,672.00)	70,170.41	(47,730.33)	49,163.26		14,051,944.47
E NET INCREASE/DECREASE (B - C + D)	20,774,485.59	(8,892,919.14)	(8,892,919.14)	(2,354,196.78)	3,156,236.44	(3,324,779.33)	745,375.23	5,867,086.87	(8,992,254.53)	1,562,483.32	(5,924,322.44)	12,278,965.12	(6,417,173.91)		182,695,271.78
F ENDING CASH (A + E)	39,688,257.64	30,795,338.50	28,441,151.72	31,597,988.16	28,272,608.83	29,017,984.06	34,865,069.93	25,892,616.40	21,930,976.28	27,455,298.72	21,930,976.28	21,930,976.28	34,209,941.40		27,792,767.49

LOTTERY REPORT



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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,575,177.10		0.00	1,575,177.10
2. State Lottery Revenue	8560	2,694,147.30		387,406.67	3,081,553.97
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)		4,269,324.40	0.00	387,406.67	4,656,731.07
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,678,199.90			1,678,199.90
2. Classified Salaries	2000-2999	862,957.65			862,957.65
3. Employee Benefits	3000-3999	82,280.20			82,280.20
4. Books and Supplies	4000-4999	453,701.60		154,222.88	607,924.48
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	915,910.13			915,910.13
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			208,744.84	208,744.84
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	76,203.32		10,948.57	87,151.89
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)		4,069,252.80	0.00	373,916.29	4,443,169.09
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	200,071.60	0.00	13,490.38	213,561.98
D. COMMENTS:					
Printed instructional materials for student use in classroom. Nova-net: on-line student study materials. Pass-through of ROP funds.					

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

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

ANNUAL REPORT OF PUPIL TRANSPORTATION



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	47.0	19.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	6,157.0	345.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	158.0	345.0
C. ENTER total number of miles driven to/from school	021/022	554,737.0	252,162.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	3	3
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		2,906,880.51	589,079.08
B. Books & Supplies (Objects 4200, 4300, and 4400)		379,548.44	110,161.97
C. 1. Subagreements for Services (Object 5100)		28,103.99	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004	0.00	
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		254.98	0.00
3. Insurance (Objects 5400 and 5450)		35,880.05	15,327.40
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		69,557.17	7,107.52
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(861,923.09)	(377,371.48)
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		62,791.59	0.00
7. Communications (Object 5900)		8,900.33	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		4,235.60	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	2,634,229.57	344,304.49
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	2,634,229.57	344,304.49
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)		63,004.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	2,571,225.57	344,304.49
K. Indirect Costs (Approved indirect cost rate of 6.15% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		160,276.72	21,174.73
L. Net Pupil Transportation Expense (Lines J and K)	100/101	2,731,502.29	365,479.22

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		2,731,502.29	365,479.22
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1		0.00	
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA			
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	2,731,502.29	365,479.22
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4.924	1.449
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	443.642	1,059.360
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	2,731,502.29	365,479.22
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	70,095.40	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Silvia Nunez

Title: Fiscal Analyst

Agency: Colton Joint Unified School District

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**NO CHILD LEFT BEHIND
MAINTENANCE OF EFFORT**



Section I - Expenditures	Funds 01, 09, and 62			2009-10 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	182,896,144.78
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	24,358,430.12
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	199,767.44
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	140,607.78
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	748,993.60
4. Other Transfers Out	All	9200	7200-7299	2,031,605.89
5. Interfund Transfers Out	All	9300	7600-7629	2,644,558.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	623,557.81
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				6,389,090.52
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				152,148,624.14
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				152,148,624.14

Section II - Expenditures Per ADA		2009-10 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		22,137.86
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of ABX3 4)		
C. Total ADA before adjustments (Lines A plus B)		22,137.86
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		22,137.86
F. Expenditures per ADA (Line I.G divided by Line II.E)		\$6,872.78
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F). (Note: If the prior year MOE was not met, or the prior year calculations included supplemental instructional hours ADA, in its final determination CDE will adjust the prior year base expenditure or prior year expenditure per ADA amounts.)	173,255,885.45	7,320.37
1. Adjustments to base expenditure or expenditure per ADA amounts (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	173,255,885.45	7,320.37
B. Required effort (Line A.2 times 90%)	155,930,296.91	6,588.33
C. Current year expenditures (Line I.G and Line II.F)	152,148,624.14	6,872.78
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	3,781,672.77	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2011-12 may be reduced by the lower of the two percentages)	2.43%	0.00%

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)				
SFSF Expenditures (Resource 3200)	Funds 01, 09, and 62			2009-10 Expenditures
	Goals	Functions	Objects	
A. SFSF Expenditures available to apply to deficiency:				
1. All Resource 3200 Expenditures	All	All	1000-7999	6,895,952.38
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
d. Other Transfers Out	All	9200	7200-7299	340,528.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	201.89
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				340,729.89
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2] plus Line IV.A3a)				6,555,222.49

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)		
Aggregate Expenditures/ Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	3,781,672.77	0.00
C. SFSF expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	152,148,624.14	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		6,872.78
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	3,781,672.77	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2011-12 may be reduced by the lower of the two percentages)	2.43%	0.00%

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

PROGRAM COST REPORT



Unaudited Actuals
2009-10
General Fund
Program Cost Report

36 67686 0000000
Form PCR

Colton Joint Unified
San Bernardino County

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	125,036,664.77	13,284,751.43	138,321,416.20	8,059,182.01	146,380,598.21	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,645,764.70	179,635.15	1,825,399.85	106,355.40	1,931,755.25	
3300	Independent Study Centers	1,223,110.89	49,152.61	1,272,263.50	74,127.37	1,346,390.87	
3400	Opportunity Schools	1,178,097.58	120,288.48	1,298,386.06	75,649.38	1,374,035.44	
3550	Community Day Schools	207,123.24	12,162.72	219,285.96	12,776.51	232,062.47	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	164,157.87	0.00	164,157.87	9,564.52	173,722.39	
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	2,584,548.59	273,550.21	2,858,098.80	166,524.74	3,024,623.54	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	18,064,061.57	1,014,136.12	19,078,197.69	1,111,575.28	20,189,772.97	
6000	Regional Occupational Ctr/Prg (ROC/P)	135.00	248,889.29	249,024.29	14,509.19	263,533.48	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	202,521.57	306,657.80	509,179.37	29,666.91	538,846.28	
8500	Child Care and Development Services	150,309.92	62,275.15	212,585.07	12,386.09	224,971.16	
Other Costs							
----	Food Services				6,036.44	6,036.44	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				6,900.00	6,900.00	
----	Other Outgo				6,193,483.02	6,193,483.02	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		854,786.31	854,786.31	751,583.47	1,606,369.78	
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)				(596,956.58)	(596,956.58)	
----	Total General Fund Expenditures	150,456,495.70	16,406,285.27	166,862,780.97	9,826,944.29	182,896,144.72	

Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	93,322,608.28	4,433,927.81	1,734,921.58	9,914,866.85	7,211,985.58	2,610,756.39	1,315,402.98			4,492,195.30	0.00	125,036,664.77
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	896,626.26	3,611.50	26,370.22	364,944.08	257,850.67	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	805,619.91	130.10	0.00	205,368.51	145,435.35	0.00	0.00			96,361.97	0.00	1,645,764.70
3400	Opportunity Schools	949,930.53	0.00	0.00	80,488.34	78,330.41	0.00	0.00			58,088.02	0.00	1,223,110.89
3550	Community Day Schools	1,56,377.83	0.00	0.00	23,495.34	7,872.30	0.00	0.00			69,348.30	0.00	1,178,097.58
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	138,360.60	25,047.81	749.46	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	1,684,599.31	785,056.86	26,118.10	360.79	87,873.18	0.00	0.00			540.35	0.00	2,584,548.59
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	13,057,474.43	195,939.70	260.00	5,106.00	3,919,714.91	859,982.72	0.00			17,114.81	8,469.00	18,064,061.57
6000	ROC/P	135.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	135.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	198,102.78	0.00	4,418.79	0.00	202,521.57
8500	Child Care and Development Services	85,497.13	0.00	0.00	8,511.03	0.00	0.00	0.00	1,665.99	0.00	54,635.77	0.00	150,309.92
Total Direct Charged Costs		111,097,229.28	5,443,713.78	1,788,419.36	10,603,140.94	11,709,062.40	3,470,739.11	1,315,402.98	199,768.77	0.00	4,795,143.08	33,876.00	150,456,495.70

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	1,220,911.15	12,046,110.62	17,729.66	13,284,751.43
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	14,781.45	164,528.92	324.78	179,635.15
3300	Independent Study Centers	9,854.30	39,298.31	0.00	49,152.61
3400	Opportunity Schools	11,086.08	109,118.30	84.10	120,288.48
3550	Community Day Schools	1,231.78	10,841.04	89.90	12,162.72
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	8,548.61	265,001.60	0.00	273,550.21
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	119,483.43	893,643.54	1,009.15	1,014,136.12
6000	ROC/P	0.00	248,889.29	0.00	248,889.29
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	306,657.80	0.00	306,657.80
8500	Child Care and Development Svcs.	1,231.78	61,043.37	0.00	62,275.15
Other Funds					
--	Adult Education (Fund 11)		4,453.81		4,453.81
--	Child Development (Fund 12)	30,486.75	60,078.45	0.00	90,565.20
--	Cafeteria (Funds 13 and 61)		759,767.30		759,767.30
Total Allocated Support Costs		1,417,615.33	14,969,432.35	19,237.59	16,406,285.27

A. Central Administration Costs in General Fund		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	923,083.73
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)	6,766,294.50
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	2,734,522.67
5	Total Central Administration Costs in General Fund	10,423,900.90
B. Direct Charged and Allocated Costs in General Fund		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	150,456,495.70
2	Total Allocated Costs (from Form PCR, Column 2, Total)	16,406,285.27
3	Total Direct Charged and Allocated Costs in General Fund	166,862,780.97
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	338,124.69
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,938,803.68
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,767,868.74
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	12,044,797.11
D. Total Direct Charged and Allocated Costs (B3 + C5)		178,907,578.08
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.83%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	6,036.44				6,036.44
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			6,900.00		6,900.00
Other Outgo (Objects 1000-7999)				6,193,483.02	6,193,483.02
Total Other Costs	6,036.44	0.00	6,900.00	6,193,483.02	6,206,419.46

	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)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)	564,221.90	5,650.00	175,464.14	672,279.32	15,003,308.36	(33,876.00)	19,237.58	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001 Pre-Kindergarten	991.17	991.17	991.17	991.17	919.59		6,114.00	
1110 Regular Education, K-12								
3100 Alternative Schools								
3200 Continuation Schools	12.00	12.00	12.00	12.00	12.56		112.00	
3300 Independent Study Centers	8.00	8.00	8.00	8.00	3.00			
3400 Opportunity Schools	9.00	9.00	9.00	9.00	8.33		29.00	
3550 Community Day Schools	1.00	1.00	1.00	1.00	1.00	1.00	31.00	
3700 Specialized Secondary Programs								
3800 Vocational Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Vocational Education								
4760 Bilingual	6.94	6.94	6.94	6.94	20.23			
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	97.00	97.00	97.00	97.00	68.22		348.00	
6000 ROC/P					19.00			
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services					23.41			
8500 Child Care and Development Services	1.00	1.00	1.00	1.00	4.66			
Other Funds Description								
-- Adult Education (Fund 11)					0.34			
-- Child Development (Fund 12)	24.75	24.75	24.75	24.75	7.00	14.00		
-- Cafeteria (Funds 13 & 61)					58.00			
C. Total Allocation Factors	1,150.86	1,150.86	1,150.86	1,150.86	1,145.34	15.00	6,634.00	

CATEGORICALS



FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	NCLB: Title I, Pt A	NCLB: ARRA Title I, Pt A	NCLB: Title I, Pt D	NCLB: Title I, Pt A Corr Action	Sp Ed IDEA Basic Grant	Sp Ed IDEA B, Sec611 Pvt Schl	Sp Ed ARRA IDEA Pt B, Sec611
1. Prior Year Carryover	549,964.21	1,412,963.00	3,157.21	180,385.88			4,257,082.02
2. a. Current Year Award	5,328,314.00	1,263,257.00			3,755,025.00	23,469.00	
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	5,328,314.00	1,263,257.00	0.00	0.00	3,755,025.00	23,469.00	0.00
3. Required Matching Funds/Other	50,988.06						(111,040.62)
4. Total Available Award (sum lines 1, 2d, & 3)	5,929,266.27	2,676,220.00	3,157.21	180,385.88	3,755,025.00	23,469.00	4,146,041.40
REVENUES							
5. Revenue Deferred from Prior Year	549,964.21	1,204,299.00	3,157.21	99,385.88			853,011.02
6. Cash Received in Current Year	4,262,651.00	1,157,991.00		81,000.00	2,810,402.00	23,469.00	646,446.00
7. Contributed Matching Funds	50,988.06						(111,040.62)
8. Total Available (sum lines 5, 6, & 7)	4,863,603.27	2,362,290.00	3,157.21	180,385.88	2,810,402.00	23,469.00	1,388,416.40
EXPENDITURES							
9. Donor-Authorized Expenditures	5,336,732.72	2,348,641.82	2,247.58	180,385.88	3,755,025.00	23,469.00	2,761,402.39
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,336,732.72	2,348,641.82	2,247.58	180,385.88	3,755,025.00	23,469.00	2,761,402.39
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(473,129.45)	13,648.18	909.63	0.00	(944,623.00)	0.00	(1,372,985.99)
a. Deferred Revenue		13,648.18	909.63				
b. Accounts Payable	473,129.45						(1,372,985.99)
c. Accounts Receivable					944,623.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	592,533.55	327,578.18	909.63	0.00	0.00	0.00	1,384,639.01
15. If Carryover is allowed, enter line 14 amount here	592,533.55	327,578.18	909.63				1,384,639.01
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,285,744.66	2,348,641.82	2,247.58	180,385.88	3,755,025.00	23,469.00	126,471.03

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	SpEd ARRA IDEA Pt B, Pvt Schl	SpEd IDEA Preschl	SpEd ARRA IDEA Pt B, Sec619 Preschl	SpEd IDEA Preschool	SpEd ARRA IDEA Pt B, Intervnth	SpEd ARRA IDEA Pt B, Preschl	SpEd IDEA Preschl Staff Dev
AWARD							
1. Prior Year Carryover			112,259.32			145,549.46	
2. a. Current Year Award	26,768.00	73,807.00		136,147.00			536.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	26,768.00	73,807.00	0.00	136,147.00	0.00	0.00	536.00
3. Required Matching Funds/Other					111,040.62		
4. Total Available Award (sum lines 1, 2d, & 3)	26,768.00	73,807.00	112,259.32	136,147.00	111,040.62	145,549.46	536.00
REVENUES							
5. Revenue Deferred from Prior Year			20,758.32			21,928.46	
6. Cash Received in Current Year		45,981.00	38,131.00	102,111.00		81,221.00	
7. Contributed Matching Funds					111,040.62		
8. Total Available (sum lines 5, 6, & 7)	0.00	45,981.00	58,889.32	102,111.00	111,040.62	103,149.46	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures		73,807.00	28,152.34	136,147.00	111,040.62	89,438.37	536.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	73,807.00	28,152.34	136,147.00	111,040.62	89,438.37	536.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(27,826.00)	30,736.98	(34,036.00)	0.00	13,711.09	(536.00)
a. Deferred Revenue			30,736.98			13,711.09	
b. Accounts Payable							
c. Accounts Receivable		27,826.00		34,036.00			536.00
14. Unused Grant Award Calculation (line 4 minus line 9)	26,768.00	0.00	84,106.98	0.00	0.00	56,111.09	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	73,807.00	28,152.34	136,147.00	0.00	89,438.37	536.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Vocational & Applied Technology	NCLB: Title IV Pt A, Drug Free Schl	NCLB: Title II Pt A	NCLB: Title II Pt A, Prin Training	NCLB: Title II Pt D	NCLB: Title III Immigrant Ed	NCLB: Title III, LEP Student Prog
AWARD							
1. Prior Year Carryover		19,874.65	169,698.53		71,378.00		115,111.92
2. a. Current Year Award		106,939.00	1,097,207.00		53,666.00	50,730.00	624,200.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	155,029.00	106,939.00	1,097,207.00	21,000.00	53,666.00	50,730.00	624,200.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	155,029.00	126,813.65	1,266,905.53	21,000.00	125,044.00	50,730.00	739,311.92
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	10,787.00	100,078.65	1,116,336.53		9,120.00		115,111.92
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	10,787.00	100,078.65	1,116,336.53	0.00	9,120.00	0.00	115,111.92
EXPENDITURES							
9. Donor-Authorized Expenditures	155,029.00	47,797.93	1,171,557.34	4,777.00	115,924.00		613,207.01
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	155,029.00	47,797.93	1,171,557.34	4,777.00	115,924.00	0.00	613,207.01
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(144,242.00)	52,280.72	(55,220.81)	(4,777.00)	(106,804.00)	0.00	(498,095.09)
a. Deferred Revenue		52,280.72					
b. Accounts Payable	144,242.00		55,220.81	4,777.00	106,804.00		498,095.09
c. Accounts Receivable	0.00	79,015.72	95,348.19	16,223.00	9,120.00	50,730.00	126,104.91
14. Unused Grant Award Calculation (line 4 minus line 9)		79,015.72	95,348.19	16,223.00	9,120.00	50,730.00	126,104.91
15. If Carryover is allowed, enter line 14 amount here		79,015.72	95,348.19	16,223.00	9,120.00	50,730.00	126,104.91
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	155,029.00	47,797.93	1,171,557.34	4,777.00	115,924.00	0.00	613,207.01

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	NCLB>Title X Mck- Vento Homeless	NCLB:ARRA Title X Mck-Vento	Smaller Learning Communities	TOTAL
AWARD				
1. Prior Year Carryover	13,963.00			7,051,387.20
2. a. Current Year Award	113,511.00	102,242.00	90,681.72	13,022,528.72
b. Transferability (NCLB)				0.00
c. Other Adjustments				0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	113,511.00	102,242.00	90,681.72	13,022,528.72
3. Required Matching Funds/Other				50,988.06
4. Total Available Award (sum lines 1, 2d, & 3)	127,474.00	102,242.00	90,681.72	20,124,903.98
REVENUES				
5. Revenue Deferred from Prior Year				2,752,504.10
6. Cash Received in Current Year	85,130.25	20,448.40	41,525.84	10,747,941.59
7. Contributed Matching Funds				50,988.06
8. Total Available (sum lines 5, 6, & 7)	85,130.25	20,448.40	41,525.84	13,551,433.75
EXPENDITURES				
9. Donor-Authorized Expenditures	127,474.00	53,133.81	84,895.55	17,220,821.36
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	127,474.00	53,133.81	84,895.55	17,220,821.36
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(42,343.75)	(32,685.41)	(43,369.71)	(3,669,387.61)
a. Deferred Revenue				111,286.60
b. Accounts Payable				0.00
c. Accounts Receivable	42,343.75	32,685.41	43,369.71	1,034,702.23
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	49,108.19	5,786.17	2,904,082.62
15. If Carryover is allowed, enter line 14 amount here		49,108.19	5,786.17	2,904,352.30
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	127,474.00	53,133.81	84,895.55	14,423,861.32

STATE PROGRAM NAME	After Schl Ed & Safety	Teacher Recruitment	Workability	SpEd Low Incidence	SpEd Staff Dev	TUPE	Ag Incentive
RESOURCE CODE	6010	6275	6520	6530	6535	6660	7010
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	6010	6275	6520	6530	6535	6660	7010
AWARD							
1. a. Prior Year Carryover		41,436.33				23,170.87	
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	41,436.33	0.00	0.00	0.00	23,170.87	0.00
2. a. Current Year Award	370,854.00		171,132.00	2,767.00	9,367.00		4,928.00
b. Other Adjustments (sum lines 2a & 2b)	(33,714.00)		(34,386.00)	(601.00)	(3,035.00)		
3. Required Matching Funds/Other (sum lines 2a & 2b)	337,140.00	0.00	136,746.00	2,166.00	6,332.00	0.00	4,928.00
4. Total Available Award (sum lines 1c, 2c, & 3)	337,140.00	41,436.33	136,746.00	2,166.00	6,332.00	23,170.87	4,928.00
REVENUES							
5. Revenue Deferred from Prior Year		41,436.33				23,170.87	4,928.00
6. Cash Received in Current Year	337,140.00		136,945.50	1,684.00	7,240.00		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	337,140.00	41,436.33	136,945.50	1,684.00	7,240.00	23,170.87	4,928.00
EXPENDITURES							
9. Donor-Authorized Expenditures	337,140.00	9,387.93	136,746.00	2,166.00	6,332.00	15,071.33	4,928.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	337,140.00	9,387.93	136,746.00	2,166.00	6,332.00	15,071.33	4,928.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	(33,714.00)		(34,386.00)	(601.00)	(3,035.00)		
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(33,714.00)	32,048.40	(34,186.50)	(1,083.00)	(2,127.00)	8,099.54	0.00
a. Deferred Revenue		32,048.40				8,099.54	
b. Accounts Payable							
c. Accounts Receivable	33,714.00		34,186.50	1,083.00	2,127.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	32,048.40	0.00	0.00	0.00	8,099.54	0.00
15. If Carryover is allowed, enter line 14 amount here		32,048.40				8,099.54	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	370,854.00	9,387.93	171,132.00	2,767.00	9,367.00	15,071.33	4,928.00

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

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Colton Joint Unified
 San Bernardino County

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Carryover	64,607.20
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	64,607.20
2. a. Current Year Award	559,048.00
b. Other Adjustments	(71,736.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	487,312.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	551,919.20
REVENUES	
5. Revenue Deferred from Prior Year	69,535.20
6. Cash Received in Current Year	483,009.50
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	552,544.70
EXPENDITURES	
9. Donor-Authorized Expenditures	511,771.26
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	511,771.26
12. Amounts Included in Line 6 above for Prior Year Adjustments	(71,736.00)
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(30,962.56)
a. Deferred Revenue	40,147.94
b. Accounts Payable	0.00
c. Accounts Receivable	71,110.50
14. Unused Grant Award Calculation (line 4 minus line 9)	40,147.94
15. If Carryover is allowed, enter line 14 amount here	40,147.94
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	583,507.26

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

LOCAL PROGRAM NAME	APIP	TOTAL
RESOURCE CODE	9015	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	9015	
AWARD		
1. a. Prior Year Carryover	47,297.00	47,297.00
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	47,297.00	47,297.00
2. a. Current Year Award	25,000.00	25,000.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	25,000.00	25,000.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	72,297.00	72,297.00
REVENUES		
5. Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	57,613.99	57,613.99
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	57,613.99	57,613.99
EXPENDITURES		
9. Donor-Authorized Expenditures	38,418.76	38,418.76
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	38,418.76	38,418.76
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	19,195.23	19,195.23
a. Deferred Revenue	31,894.97	31,894.97
b. Accounts Payable		0.00
c. Accounts Receivable	12,699.74	12,699.74
14. Unused Grant Award Calculation (line 4 minus line 9)	33,878.24	33,878.24
15. If Carryover is allowed, enter line 14 amount here	33,878.24	33,878.24
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	38,418.76	38,418.76

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

Colton Joint Unified
San Bernardino County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	SFSF	Med-Cal	TOTAL
AWARD			
1. Prior Year Restricted Ending Balance	8,833,500.00	232,942.83	9,066,442.83
2. a. Current Year Award	1,263,397.00	457,710.22	1,721,107.22
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,263,397.00	457,710.22	1,721,107.22
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	10,096,897.00	690,653.05	10,787,550.05
REVENUES			
5. Cash Received in Current Year		452,781.02	452,781.02
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,263,397.00	4,929.20	1,268,326.20
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,263,397.00	4,929.20	1,268,326.20
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	1,263,397.00	457,710.22	1,721,107.22
EXPENDITURES			
10. Donor-Authorized Expenditures	6,895,952.38	241,656.38	7,137,608.76
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	6,895,952.38	241,656.38	7,137,608.76
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	3,200,944.62	448,996.67	3,649,941.29

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Lottery	CSR K-3	ELAP	Lottery Prop20	ROP-Handicapped	Special Education	EIA: SCE
RESOURCE CODE	1100	1300	6286	6300	6360	6500	7090
REVENUE OBJECT	8560	8434	8590	8560	8311	8091/8590/8792	8311
LOCAL DESCRIPTION (if any)	1100	1300	6286	6300	6360	6500	7090
AWARD							
1. a. Prior Year Restricted Ending Balance	1,575,177.10		58,984.59				403,828.08
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,575,177.10	0.00	58,984.59	0.00	0.00	0.00	403,828.08
2. a. Current Year Award	2,694,147.30	7,829,109.00	464,500.00	387,406.67	1,243.00	14,096,306.05	1,675,368.00
b. Other Adjustments		(956.00)	(234,754.00)			(1,272,827.00)	(10,839.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,694,147.30	7,828,153.00	229,746.00	387,406.67	1,243.00	12,823,479.05	1,664,529.00
3. Required Matching Funds/Other		4,677,292.71					
4. Total Available Award (sum lines 1c, 2c, & 3)	4,269,324.40	12,505,445.71	288,730.59	387,406.67	1,243.00	12,823,479.05	2,068,357.08
REVENUES							
5. Cash Received in Current Year	1,584,249.19	6,265,395.00	464,500.00	33,621.17	1,338.00	11,650,976.00	1,675,368.00
6. Amounts Included in Line 5 for Prior Year Adjustments		(956.00)	(234,754.00)			(1,272,827.00)	(10,839.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,109,898.11	1,563,714.00	0.00	353,785.50	(95.00)	2,445,330.05	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	1,109,898.11	1,563,714.00	0.00	353,785.50	(95.00)	2,445,330.05	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,694,147.30	7,829,109.00	464,500.00	387,406.67	1,243.00	14,096,306.05	1,675,368.00
EXPENDITURES							
10. Donor-Authorized Expenditures	4,069,252.80	12,505,445.71	214,731.19	373,916.29	1,243.00	12,023,309.86	1,664,563.02
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	4,069,252.80	12,505,445.71	214,731.19	373,916.29	1,243.00	12,023,309.86	1,664,563.02
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	200,071.60	0.00	73,999.40	13,490.38	0.00	800,169.19	403,794.06

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

STATE PROGRAM NAME	EIA/Lep	Transportation Home-School	Transportation Special Education	QEIA	TOTAL
RESOURCE CODE	7091	7230	7240	7400	
REVENUE OBJECT	8311	8311/8699/8983	8311/8983	8590	
LOCAL DESCRIPTION (if any)	7091	7230	7240	7400	
AWARD					
1. a. Prior Year Restricted Ending Balance	262,649.65				2,300,639.42
b. Restr Bal Transfers (Obj 8997)					0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	262,649.65	0.00	0.00	0.00	2,300,639.42
2. a. Current Year Award	1,377,434.00	559,142.00	408,723.00	965,568.00	30,458,947.02
b. Other Adjustments		(62,018.00)	(45,334.00)		(1,626,728.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,377,434.00	497,124.00	363,389.00	965,568.00	28,832,219.02
3. Required Matching Funds/Other		2,295,030.16		71,921.27	7,044,244.14
4. Total Available Award (sum lines 1c, 2c, & 3)	1,640,083.65	2,792,154.16	363,389.00	1,037,489.27	38,177,102.58
REVENUES					
5. Cash Received in Current Year	1,377,434.00	2,851,672.16	408,723.00	965,568.00	27,278,844.52
6. Amounts Included in Line 5 for Prior Year Adjustments		(62,018.00)	(45,334.00)		(1,626,728.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	(2,292,530.16)	0.00	0.00	3,180,102.50
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	(2,292,530.16)	0.00	0.00	3,180,102.50
8. Contributed Matching Funds		2,295,030.16		71,921.27	2,366,951.43
9. Total Available (sum lines 5, 7c, & 8)	1,377,434.00	2,854,172.16	408,723.00	1,037,489.27	32,825,898.45
EXPENDITURES					
10. Donor-Authorized Expenditures	1,156,615.92	2,792,154.16	363,389.00	1,037,489.27	36,202,110.22
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	1,156,615.92	2,792,154.16	363,389.00	1,037,489.27	36,202,110.22
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	483,467.73	0.00	0.00	0.00	1,974,992.36

LOCAL PROGRAM NAME	E-Rate	Best Practices Cohort	Mandated Cost Incentive	Donations	RMA	MAA	BTSA
RESOURCE CODE	110	115	750	790	8150	9005	9280
REVENUE OBJECT	8699			8699	8986		8699
LOCAL DESCRIPTION (if any)	110	115	750	790	8150	9005	9280
AWARD							
1. a. Prior Year Restricted Ending Balance	396,655.07	114,928.95	2,548,769.76	0.00		623,895.78	218,682.84
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	396,655.07	114,928.95	2,548,769.76	0.00	0.00	623,895.78	218,682.84
2. a. Current Year Award	264,894.30			297,092.88		291,999.36	87,050.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	264,894.30	0.00	0.00	297,092.88	4,273,764.06	291,999.36	87,050.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	661,549.37	114,928.95	2,548,769.76	297,092.88	4,273,764.06	915,895.14	305,732.84
REVENUES							
5. Cash Received in Current Year	130,563.92			297,092.88		291,999.36	65,787.50
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	134,330.38	0.00	0.00	0.00	0.00	0.00	21,262.50
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	134,330.38	0.00	0.00	0.00	0.00	0.00	21,262.50
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	264,894.30	0.00	0.00	297,092.88	4,273,764.06	291,999.36	87,050.00
EXPENDITURES							
10. Donor-Authorized Expenditures	94,971.29	114,928.95	98,298.04	147,434.04	4,273,764.06	74,803.83	254,290.23
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	94,971.29	114,928.95	98,298.04	147,434.04	4,273,764.06	74,803.83	254,290.23
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	566,578.08	0.00	2,450,471.72	149,658.84	0.00	841,091.31	51,442.61

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	TOTAL
1. a. Prior Year Restricted Ending Balance	3,902,932.40
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	3,902,932.40
2. a. Current Year Award	941,036.54
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	941,036.54
3. Required Matching Funds/Other	4,273,764.06
4. Total Available Award (sum lines 1c, 2c, & 3)	9,117,733.00
REVENUES	
5. Cash Received in Current Year	785,443.66
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	155,592.88
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	155,592.88
8. Contributed Matching Funds	4,273,764.06
9. Total Available (sum lines 5, 7c, & 8)	5,214,800.60
EXPENDITURES	
10. Donor-Authorized Expenditures	5,058,490.44
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	5,058,490.44
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	4,059,242.56

INTERFUND ACTIVITIES



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(171,566.31)	0.00	(596,956.58)				
Other Sources/Uses Detail					2,975,356.51	2,644,558.00		
Fund Reconciliation							0.00	19,000,000.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	14,916.00	0.00				
Other Sources/Uses Detail					647,152.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	124,921.37	0.00	185,732.58	0.00				
Other Sources/Uses Detail					300,000.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	39,979.94	0.00	396,308.00	0.00				
Other Sources/Uses Detail					250,000.00	250,000.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,697,406.00	2,000,000.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							19,000,000.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	6,665.00	0.00						
Other Sources/Uses Detail					3,012,980.93	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					52,136,008.17	56,124,345.61		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					250,000.00	250,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					11,275.79	9,097.02		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					9,097.02	11,275.79		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	171,566.31	(171,566.31)	596,956.58	(596,956.58)	61,289,276.42	61,289,276.42	19,000,000.00	19,000,000.00