

COLTON JOINT UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS UNAUDITED ACTUALS 2008-2009



Board of Education

Mrs. Marge Mendoza-Ware	President
Mr. Mel Albiso	Vice President
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District Administration

Mr. James A. Downs	Superintendent
Mr. Jaime R. Ayala	Assistant Superintendent, Business Services Division
Mr. Jerry Almendarez	Assistant Superintendent, Human Resources Division
Mrs. Mollie Gainey-Stanley	Assistant Superintendent, Educational Services Division
Mr. Mike Snellings	Assistant Superintendent, Student Services Division



Presented to Governing Board September 17, 2009

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 17, 2009

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

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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 2010-11 budget year:

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.27%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for the Education of Adults in County Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	(\$127,667.97)
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	\$107,309,642.60
	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.	\$107,309,642.60
ICR	Preliminary Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2010-11, subject to CDE approval.	5.51%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2010-11 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$2,600,019.55
	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]).	\$945,645.90

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			16,140.49	16,243.00	16,243.00	16,352.00
a. Kindergarten	1,766.63	1,773.67				
b. Grades One through Three	5,346.26	5,339.06				
c. Grades Four through Six	5,384.07	5,371.54				
d. Grades Seven and Eight	3,593.79	3,566.09				
e. Opportunity Schools and Full-day Opportunity Classes	23.61	28.95				
f. Home and Hospital	3.72	3.62				
g. Community Day School	8.48	9.41				
2. Special Education						
a. Special Day Class	283.00	287.37	283.00	250.00	250.00	250.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	9.19	9.86	9.86	9.00	9.00	9.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	1.11	1.12	1.12	1.00	1.00	1.00
3. TOTAL, ELEMENTARY	16,419.86	16,390.69	16,434.47	16,503.00	16,503.00	16,612.00
HIGH SCHOOL						
4. General Education			6,064.23	5,900.00	5,900.00	6,000.00
a. Grades Nine through Twelve	5,758.24	5,669.95				
b. Continuation Education	247.06	241.31				
c. Opportunity Schools and Full-day Opportunity Classes	43.91	46.18				
d. Home and Hospital	15.02	14.73				
e. Community Day School						
5. Special Education						
a. Special Day Class	199.95	197.87	199.95	200.00	200.00	200.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	12.86	12.67	12.67	5.00	5.00	5.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	5.58	5.73	5.73	5.00	5.00	5.00
6. TOTAL, HIGH SCHOOL	6,282.62	6,188.44	6,282.58	6,110.00	6,110.00	6,210.00
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary	0.44	0.70	0.44			
b. High School	8.70	10.22	8.70	8.00	8.00	8.00
8. Special Education						
a. Special Day Class - Elementary	28.98	33.53	29.51	29.00	29.00	29.00
b. Special Day Class - High School	17.14	17.90	17.14	17.00	17.00	17.00
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	55.26	62.35	55.79	54.00	54.00	54.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	22,757.74	22,641.48	22,772.84	22,667.00	22,667.00	22,876.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS	663.73	681.84	681.84	660.00	660.00	660.00

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students						
14. Adults Enrolled, State Apportioned	101.03	106.51	106.51	90.00	90.00	90.00
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study	28.30	30.79	30.79	30.00	30.00	30.00
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	129.33	137.30	137.30	120.00	120.00	120.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	23,550.80	23,460.62	23,591.98	23,447.00	23,447.00	23,656.00
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	311,861.00	352,026.00	352,026.00	312,000.00	312,000.00	312,000.00
20. HIGH SCHOOL	330,923.00	339,986.00	339,986.00	331,000.00	331,000.00	331,000.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	642,784.00	692,012.00	692,012.00	643,000.00	643,000.00	643,000.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	16.96	18.80	18.80			
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	101.19	99.68	101.19			
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	101.19	99.68	101.19	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS	165.00	165.00	165.00			

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,792.64	6,121.64
2. Inflation Increase	0041	329.00	261.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,121.64	6,382.64
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,121.64	6,382.64
b. Revenue Limit ADA	0033	22,772.84	22,876.00
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	139,407,128.26	146,009,272.64
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	478,557.00	499,537.00
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	139,885,685.26	146,508,809.64
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.92156	0.82033
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	128,913,052.11	120,185,571.81
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	377,230.00	379,368.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	863,368.00	778,957.00
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)	---	(486,138.00)	(399,589.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	128,426,914.11	119,785,982.81

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	9,131,897.00	8,919,262.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595	22,859.00	
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	9,109,038.00	8,919,262.00
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	119,317,876.11	110,866,720.81
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	303,027.00	272,022.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	9006/0570		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		(6,764,661.81)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(303,027.00)	(7,036,683.81)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	119,014,849.11	103,830,037.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	119,014,849.11	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	561,929.00	
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	1,808,652.00	
48. Apprenticeship Funding	9006/0570		
49. Community Day School Additional Funding	9007	33,771.00	

01 GENERAL FUND



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	126,069,310.66	2,910,911.00	128,980,221.66	110,969,463.00	2,558,793.00	113,528,256.00	-12.0%
2) Federal Revenue		8100-8299	303,399.48	22,579,797.57	22,883,197.05	259,124.00	18,756,169.00	19,015,293.00	-16.9%
3) Other State Revenue		8300-8599	13,034,800.27	20,651,262.05	33,686,062.32	20,632,652.00	6,010,256.00	26,642,908.00	-20.9%
4) Other Local Revenue		8600-8799	1,418,581.99	11,326,015.72	12,744,597.71	976,611.00	10,608,011.00	11,584,622.00	-9.1%
5) TOTAL, REVENUES			140,826,092.40	57,467,986.34	198,294,078.74	132,837,850.00	37,933,229.00	170,771,079.00	-13.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	79,768,760.97	18,219,139.80	97,987,900.77	77,116,389.00	19,569,611.00	96,686,000.00	-1.3%
2) Classified Salaries		2000-2999	18,890,734.42	11,079,883.65	29,970,618.07	19,740,890.00	11,036,679.00	30,777,569.00	2.7%
3) Employee Benefits		3000-3999	27,920,326.50	8,149,817.00	36,070,143.50	28,363,152.00	9,042,731.00	37,405,883.00	3.7%
4) Books and Supplies		4000-4999	2,034,890.52	8,062,276.53	10,097,167.05	4,062,246.00	5,209,184.00	9,271,430.00	-8.2%
5) Services and Other Operating Expenditures		5000-5999	8,519,756.07	5,840,403.36	14,360,159.43	10,313,173.00	4,284,581.00	14,597,754.00	1.7%
6) Capital Outlay		6000-6999	229,466.88	1,394,117.58	1,623,584.46	69,905.00	141,666.00	211,571.00	-87.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	841,622.33	3,167,775.31	4,009,397.64	2,275,261.00	368,349.00	2,643,610.00	-34.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,204,124.89)	2,540,432.87	(663,692.02)	(3,741,821.00)	3,030,330.00	(711,491.00)	7.2%
9) TOTAL, EXPENDITURES			135,001,432.80	58,453,846.10	193,455,278.90	138,199,195.00	52,683,131.00	190,882,326.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			5,824,659.60	(985,859.76)	4,838,799.84	(5,361,345.00)	(14,749,902.00)	(20,111,247.00)	-515.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	26,906.60	0.00	26,906.60	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,045,641.00	0.00	1,045,641.00	1,178,569.00	0.00	1,178,569.00	12.7%
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	(3,891,837.68)	3,891,837.68	0.00	(8,600,477.00)	8,600,477.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,910,572.08)	3,891,837.68	(1,018,734.40)	(9,779,046.00)	8,600,477.00	(1,178,569.00)	15.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			914,087.52	2,905,977.92	3,820,065.44	(15,140,391.00)	(6,149,425.00)	(21,289,816.00)	-657.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,466,309.37	7,728,505.85	33,194,815.22	26,380,396.89	10,634,483.77	37,014,880.66	11.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,466,309.37	7,728,505.85	33,194,815.22	26,380,396.89	10,634,483.77	37,014,880.66	11.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,466,309.37	7,728,505.85	33,194,815.22	26,380,396.89	10,634,483.77	37,014,880.66	11.5%
2) Ending Balance, June 30 (E + F1e)			26,380,396.89	10,634,483.77	37,014,880.66	11,240,005.89	4,485,058.77	15,725,064.66	-57.5%
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	172,056.36	0.00	172,056.36	150,000.00	0.00	150,000.00	-12.8%
Prepaid Expenditures		9713	1,109,378.00	0.00	1,109,378.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	10,634,483.77	10,634,483.77	0.00	4,485,058.77	4,485,058.77	-57.8%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	5,835,028.00	0.00	5,835,028.00	5,789,486.00	0.00	5,789,486.00	-0.8%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	19,213,934.53	0.00	19,213,934.53	5,250,519.89	0.00	5,250,519.89	-72.7%
0000 Sp Reserve: Reche Canyon	0000	9780	494.32		494.32				
0110 E-Rate Technology Program	0000	9780	396,655.07		396,655.07				
0115 Best Practices Cohort	0000	9780	114,928.95		114,928.95				
0396 School Site Discretionary Block G	0000	9780	352,800.33		352,800.33				
0750 Mandated Costs	0000	9780	2,548,769.76		2,548,769.76				
0000 Future Operational Budget	0000	9780	14,225,109.00		14,225,109.00				
1100 Lottery	1100	9780	1,575,177.10		1,575,177.10				
0110 E-Rate Technology Program	0000	9780				396,655.07		396,655.07	
0115 Best Practices Cohort	0000	9780				114,928.95		114,928.95	
0396 School Site Discretionary Block Gr	0000	9780				352,800.33		352,800.33	
0750 Mandated Costs	0000	9780				2,548,769.76		2,548,769.76	
0000 Future Operational	0000	9780				745,045.68		745,045.68	
Lottery	1100	9780				1,092,320.10		1,092,320.10	
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	13,351,941.37	5,581,829.68	18,913,771.05				
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	124,283.20	0.00	124,283.20				
3) Accounts Receivable		9200	22,607,975.31	13,223,831.24	35,831,806.55				
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	172,056.36	0.00	172,056.36				
7) Prepaid Expenditures		9330	1,109,378.00	0.00	1,109,378.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			37,418,134.24	18,785,660.92	56,203,795.16				
H. LIABILITIES									
1) Accounts Payable		9500	11,037,737.35	8,151,177.15	19,188,914.50				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
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			11,037,737.35	8,151,177.15	19,188,914.50				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			26,380,396.89	10,634,483.77	37,014,880.66				

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	119,014,849.00	0.00	119,014,849.00	103,830,037.00	0.00	103,830,037.00	-12.8%
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	(7,032.00)	0.00	(7,032.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	147,001.29	0.00	147,001.29	150,000.00	0.00	150,000.00	2.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	50.94	0.00	50.94	100.00	0.00	100.00	96.3%
County & District Taxes Secured Roll Taxes		8041	12,134,688.65	0.00	12,134,688.65	11,909,162.00	0.00	11,909,162.00	-1.9%
Unsecured Roll Taxes		8042	562,551.57	0.00	562,551.57	600,000.00	0.00	600,000.00	6.7%
Prior Years' Taxes		8043	293,161.07	0.00	293,161.07	300,000.00	0.00	300,000.00	2.3%
Supplemental Taxes		8044	556,556.56	0.00	556,556.56	700,000.00	0.00	700,000.00	25.8%
Education Revenue Augmentation Fund (ERAF)		8045	(4,618,085.43)	0.00	(4,618,085.43)	(4,800,000.00)	0.00	(4,800,000.00)	3.9%
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	55,972.01	0.00	55,972.01	60,000.00	0.00	60,000.00	7.2%
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			128,139,713.66	0.00	128,139,713.66	112,749,299.00	0.00	112,749,299.00	-12.0%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,910,911.00)		(2,910,911.00)	(2,558,793.00)		(2,558,793.00)	-12.1%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		54,890.00	54,890.00		0.00	0.00	-100.0%
Special Education ADA Transfer	6500	8091		2,856,021.00	2,856,021.00		2,558,793.00	2,558,793.00	-10.4%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	863,367.00	0.00	863,367.00	778,957.00	0.00	778,957.00	-9.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(22,859.00)	0.00	(22,859.00)	0.00	0.00	0.00	-100.0%
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			126,069,310.66	2,910,911.00	128,980,221.66	110,969,463.00	2,558,793.00	113,528,256.00	-12.0%
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	3,632,611.98	3,632,611.98	0.00	8,024,149.00	8,024,149.00	120.9%
Special Education Discretionary Grants		8182	0.00	212,291.22	212,291.22	0.00	473,227.00	473,227.00	122.9%
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	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		17,602,810.26	17,602,810.26		9,615,945.00	9,615,945.00	-45.4%
Vocational and Applied Technology Education	3500-3699	8290		201,569.00	201,569.00		201,569.00	201,569.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		105,107.30	105,107.30		102,879.00	102,879.00	-2.1%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	303,399.48	825,407.81	1,128,807.29	259,124.00	338,400.00	597,524.00	-47.1%
TOTAL, FEDERAL REVENUE			303,399.48	22,579,797.57	22,883,197.05	259,124.00	18,756,169.00	19,015,293.00	-16.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	1,469,760.00		1,469,760.00	0.00		0.00	-100.0%
Prior Years	0000	8319	(52,286.00)		(52,286.00)	0.00		0.00	-100.0%
Community Day School Additional Funding									
Current Year	2430	8311		59,629.00	59,629.00		0.00	0.00	-100.0%
Prior Years	2430	8319		(2,044.00)	(2,044.00)		0.00	0.00	-100.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		2,049,785.00	2,049,785.00		3,500.00	3,500.00	-99.8%
Prior Years	6350-6360	8319		709,243.00	709,243.00		1.00	1.00	-100.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		183,588.00	183,588.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		620,178.00	620,178.00		497,135.00	497,135.00	-19.8%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		3,387,495.00	3,387,495.00		3,167,308.00	3,167,308.00	-6.5%
Spec. Ed. Transportation	7240	8311		453,339.00	453,339.00		158,669.00	158,669.00	-65.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	(3.00)	(3.00)	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	7,966,222.00	0.00	7,966,222.00	7,901,838.00	0.00	7,901,838.00	-0.8%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,652,548.91	316,585.06	2,969,133.97	2,748,450.00	288,650.00	3,037,100.00	2.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		351,058.00	351,058.00		0.00	0.00	-100.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		674,673.00	674,673.00		0.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		1,438,198.00	1,438,198.00		0.00	0.00	-100.0%
Staff Development	7294, 7295, 7296	8590		225,000.00	225,000.00		0.00	0.00	-100.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		16,411.17	16,411.17		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%
Pupil Retention Block Grant	7390	8590		88,390.00	88,390.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		0.00	0.00		0.00	0.00	0.0%
Professional Development Block Grant	7393	8590		527,225.00	527,225.00		0.00	0.00	-100.0%
Targeted Instructional Improvement Block Grant	7394	8590		1,210,222.00	1,210,222.00		0.00	0.00	-100.0%
School and Library Improvement Block Grant	7395	8590		1,617,672.00	1,617,672.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		1,020,600.00	1,020,600.00		1,020,600.00	1,020,600.00	0.0%
All Other State Revenue	All Other	8590	998,555.36	5,704,017.82	6,702,573.18	9,982,364.00	874,393.00	10,856,757.00	62.0%
TOTAL, OTHER STATE REVENUE			13,034,800.27	20,651,262.05	33,686,062.32	20,632,652.00	6,010,256.00	26,642,908.00	-20.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	1,000.00	0.00	1,000.00	New
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	63,503.30	0.00	63,503.30	58,000.00	0.00	58,000.00	-8.7%
Interest		8660	909,461.16	0.00	909,461.16	805,000.00	0.00	805,000.00	-11.5%
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	350,831.08	350,831.08	0.00	0.00	0.00	-100.0%
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	445,617.53	439,435.73	885,053.26	112,611.00	90,500.00	203,111.00	-77.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		10,535,748.91	10,535,748.91		10,517,511.00	10,517,511.00	-0.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,418,581.99	11,326,015.72	12,744,597.71	976,611.00	10,608,011.00	11,584,622.00	-9.1%
TOTAL, REVENUES			140,826,092.40	57,467,986.34	198,294,078.74	132,837,850.00	37,933,229.00	170,771,079.00	-13.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	68,207,841.75	12,186,868.49	80,394,710.24	64,157,438.00	15,033,668.00	79,191,106.00	-1.5%
Certificated Pupil Support Salaries		1200	3,895,714.81	2,606,640.16	6,502,354.97	4,610,296.00	2,254,315.00	6,864,611.00	5.6%
Certificated Supervisors' and Administrators' Salaries		1300	7,296,717.18	928,708.81	8,225,425.99	7,429,785.00	697,391.00	8,127,176.00	-1.2%
Other Certificated Salaries		1900	368,487.23	2,496,922.34	2,865,409.57	918,870.00	1,584,237.00	2,503,107.00	-12.6%
TOTAL, CERTIFICATED SALARIES			79,768,760.97	18,219,139.80	97,987,900.77	77,116,389.00	19,569,611.00	96,686,000.00	-1.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	724,339.15	4,055,182.87	4,779,522.02	646,838.00	4,307,817.00	4,954,655.00	3.7%
Classified Support Salaries		2200	9,010,818.75	4,673,301.19	13,684,119.94	9,631,453.00	4,617,979.00	14,249,432.00	4.1%
Classified Supervisors' and Administrators' Salaries		2300	1,745,462.45	748,400.69	2,493,863.14	1,648,851.00	782,363.00	2,431,214.00	-2.5%
Clerical, Technical and Office Salaries		2400	6,963,019.21	1,527,119.50	8,490,138.71	7,361,404.00	1,264,376.00	8,625,780.00	1.6%
Other Classified Salaries		2900	447,094.86	75,879.40	522,974.26	452,344.00	64,144.00	516,488.00	-1.2%
TOTAL, CLASSIFIED SALARIES			18,890,734.42	11,079,883.65	29,970,618.07	19,740,890.00	11,036,679.00	30,777,569.00	2.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,625,306.14	1,371,564.06	7,996,870.20	6,353,979.00	1,631,536.00	7,985,515.00	-0.1%
PERS		3201-3202	1,673,706.22	1,005,069.59	2,678,775.81	1,838,134.00	925,037.00	2,763,171.00	3.2%
OASDI/Medicare/Alternative		3301-3302	2,526,617.17	1,060,504.04	3,587,121.21	2,534,990.00	1,032,255.00	3,567,245.00	-0.6%
Health and Welfare Benefits		3401-3402	14,967,596.24	4,067,595.07	19,035,191.31	14,643,509.00	4,856,776.00	19,500,285.00	2.4%
Unemployment Insurance		3501-3502	302,814.70	79,685.88	382,500.58	295,984.00	91,389.00	387,373.00	1.3%
Workers' Compensation		3601-3602	1,070,019.51	293,410.09	1,363,429.60	1,075,860.00	347,247.00	1,423,107.00	4.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	215,900.12	63,181.48	279,081.60	0.00	0.00	0.00	-100.0%
PERS Reduction		3801-3802	531,766.40	208,806.79	740,573.19	504,885.00	158,491.00	663,376.00	-10.4%
Other Employee Benefits		3901-3902	6,600.00	0.00	6,600.00	1,115,811.00	0.00	1,115,811.00	16806.2%
TOTAL, EMPLOYEE BENEFITS			27,920,326.50	8,149,817.00	36,070,143.50	28,363,152.00	9,042,731.00	37,405,883.00	3.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,303.97	2,264,821.76	2,266,125.73	956,522.00	328,032.00	1,284,554.00	-43.3%
Books and Other Reference Materials		4200	16,563.83	580,584.62	597,148.45	484,547.00	136,733.00	621,280.00	4.0%
Materials and Supplies		4300	1,611,943.39	4,288,705.33	5,900,648.72	2,289,739.00	4,445,940.00	6,735,679.00	14.2%
Noncapitalized Equipment		4400	405,079.33	928,164.82	1,333,244.15	331,438.00	298,479.00	629,917.00	-52.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,034,890.52	8,062,276.53	10,097,167.05	4,062,246.00	5,209,184.00	9,271,430.00	-8.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	211,752.80	1,625,501.85	1,837,254.65	250,000.00	1,058,077.00	1,308,077.00	-28.8%
Travel and Conferences		5200	114,231.02	1,049,883.81	1,164,114.83	347,394.00	563,044.00	910,438.00	-21.8%
Dues and Memberships		5300	23,916.23	3,203.30	27,119.53	26,411.00	1,625.00	28,036.00	3.4%
Insurance		5400 - 5450	805,548.95	76,637.00	882,185.95	866,753.00	97,500.00	964,253.00	9.3%
Operations and Housekeeping Services		5500	4,274,229.00	58,006.30	4,332,235.30	5,434,554.00	46,985.00	5,481,539.00	26.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	780,596.27	488,236.00	1,268,832.27	811,360.00	641,830.00	1,453,190.00	14.5%
Transfers of Direct Costs		5710	406,042.05	(406,042.05)	0.00	511,108.00	(511,108.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(117,823.11)	(59,645.24)	(177,468.35)	(146,317.00)	(62,447.00)	(208,764.00)	17.6%
Professional/Consulting Services and Operating Expenditures		5800	1,467,033.24	2,975,858.54	4,442,891.78	1,574,144.00	2,433,550.00	4,007,694.00	-9.8%
Communications		5900	554,229.62	28,763.85	582,993.47	637,766.00	15,525.00	653,291.00	12.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,519,756.07	5,840,403.36	14,360,159.43	10,313,173.00	4,284,581.00	14,597,754.00	1.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	32,632.76	68,043.15	100,675.91	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	32,342.41	1,029,853.12	1,062,195.53	0.00	0.00	0.00	-100.0%
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	164,491.71	296,221.31	460,713.02	69,905.00	141,666.00	211,571.00	-54.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			229,466.88	1,394,117.58	1,623,584.46	69,905.00	141,666.00	211,571.00	-87.0%
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	0.00	396,902.54	396,902.54	20,000.00	356,936.00	376,936.00	-5.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		2,759,028.00	2,759,028.00		3,501.00	3,501.00	-99.9%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	95,336.17	11,844.77	107,180.94	1,460,951.00	7,912.00	1,468,863.00	1270.5%
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	296,286.16	0.00	296,286.16	324,310.00	0.00	324,310.00	9.5%
Other Debt Service - Principal		7439	450,000.00	0.00	450,000.00	470,000.00	0.00	470,000.00	4.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			841,622.33	3,167,775.31	4,009,397.64	2,275,261.00	368,349.00	2,643,610.00	-34.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,540,432.87)	2,540,432.87	0.00	(3,030,330.00)	3,030,330.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(663,692.02)	0.00	(663,692.02)	(711,491.00)	0.00	(711,491.00)	7.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,204,124.89)	2,540,432.87	(663,692.02)	(3,741,821.00)	3,030,330.00	(711,491.00)	7.2%
TOTAL, EXPENDITURES			135,001,432.80	58,453,846.10	193,455,278.90	138,199,195.00	52,683,131.00	190,882,326.00	-1.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	26,906.60	0.00	26,906.60	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			26,906.60	0.00	26,906.60	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,045,641.00	0.00	1,045,641.00	1,178,569.00	0.00	1,178,569.00	12.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,045,641.00	0.00	1,045,641.00	1,178,569.00	0.00	1,178,569.00	12.7%
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	(7,149,147.45)	7,149,147.45	0.00	(7,576,802.00)	7,576,802.00	0.00	0.0%
Contributions from Restricted Revenues		8990	352,800.33	(352,800.33)	0.00	(1,023,675.00)	1,023,675.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	2,904,509.44	(2,904,509.44)	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,891,837.68)	3,891,837.68	0.00	(8,600,477.00)	8,600,477.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,910,572.08)	3,891,837.68	(1,018,734.40)	(9,779,046.00)	8,600,477.00	(1,178,569.00)	15.7%

Resource	Description	2008-09 Unaudited Actuals	2009-10 Budget
3200	ARRA: State Fiscal Stabilization Fund	8,833,500.00	2,684,075.00
5640	Medi-Cal Billing Option	232,942.83	232,942.83
6286	English Language Acquisition Program, Teacher Training & Student ,	58,984.59	58,984.59
7090	Economic Impact Aid (EIA)	403,828.08	403,828.08
7091	Economic Impact Aid: Limited English Proficiency (LEP)	262,649.65	262,649.65
9010	Other Local	842,578.62	842,578.62
Total, Legally Restricted Balance		<u>10,634,483.77</u>	<u>4,485,058.77</u>

11 ADULT EDUCATION FUND



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	274,390.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,111.44	5,500.00	-22.7%
5) TOTAL, REVENUES			281,501.44	5,500.00	-98.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	140,846.04	173,182.00	23.0%
2) Classified Salaries		2000-2999	135,013.56	126,887.00	-6.0%
3) Employee Benefits		3000-3999	68,064.57	77,744.00	14.2%
4) Books and Supplies		4000-4999	10,961.51	8,191.00	-25.3%
5) Services and Other Operating Expenditures		5000-5999	14,252.00	16,732.00	17.4%
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	18,062.93	17,381.00	-3.8%
9) TOTAL, EXPENDITURES			387,200.61	420,117.00	8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(105,699.17)	(414,617.00)	292.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	44,015.00	414,617.00	842.0%
b) Transfers Out		7600-7629	26,906.60	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			17,108.40	414,617.00	2323.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,590.77)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			88,590.77	0.00	-100.0%
9791					
b) Audit Adjustments			0.00	0.00	0.0%
9793					
c) As of July 1 - Audited (F1a + F1b)			88,590.77	0.00	-100.0%
d) Other Restatements			0.00	0.00	0.0%
9795					
e) Adjusted Beginning Balance (F1c + F1d)			88,590.77	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash			0.00	0.00	0.0%
9711					
Stores			0.00	0.00	0.0%
9712					
Prepaid Expenditures			0.00	0.00	0.0%
9713					
All Others			0.00	0.00	0.0%
9719					
General Reserve			0.00	0.00	0.0%
9730					
Legally Restricted Balance			0.00	0.00	0.0%
9740					
b) Designated Amounts					
Designated for Economic Uncertainties			0.00	0.00	0.0%
9770					
Designated for the Unrealized Gains of Investments and Cash in County Treasury			0.00	0.00	0.0%
9775					
Other Designations			0.00	0.00	0.0%
9780					
c) Undesignated Amount			0.00		
9790					
d) Unappropriated Amount				0.00	
9790					

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,111.25		
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	65,814.88		
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			84,926.13		
H. LIABILITIES					
1) Accounts Payable		9500	84,926.13		
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			84,926.13		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments Adult Education Current Year	6390	8311	274,390.00	0.00	-100.0%
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			274,390.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,631.44	1,200.00	-26.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	2,980.00	2,300.00	-22.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,500.00	2,000.00	-20.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,111.44	5,500.00	-22.7%
TOTAL, REVENUES			281,501.44	5,500.00	-98.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	85,607.28	111,981.00	30.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	55,238.76	61,201.00	10.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			140,846.04	173,182.00	23.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	43,919.76	44,673.00	1.7%
Classified Support Salaries		2200	50,560.26	34,560.00	-31.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	40,533.54	47,654.00	17.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			135,013.56	126,887.00	-6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,619.95	14,287.00	87.5%
PERS		3201-3202	11,441.99	12,319.00	7.7%
OASDI/Medicare/Alternative		3301-3302	10,963.28	11,340.00	3.4%
Health and Welfare Benefits		3401-3402	29,807.05	32,168.00	7.9%
Unemployment Insurance		3501-3502	827.42	900.00	8.8%
Workers' Compensation		3601-3602	2,951.47	3,212.00	8.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	782.80	0.00	-100.0%
PERS Reduction		3801-3802	3,670.61	3,518.00	-4.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			68,064.57	77,744.00	14.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,928.96	3,217.00	66.8%
Materials and Supplies		4300	6,430.29	3,224.00	-49.9%
Noncapitalized Equipment		4400	2,602.26	1,750.00	-32.8%
TOTAL, BOOKS AND SUPPLIES			10,961.51	8,191.00	-25.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,000.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,284.00	8,699.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	668.00	700.00	4.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	1,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	5,300.00	5,333.00	0.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,252.00	16,732.00	17.4%
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	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	18,062.93	17,381.00	-3.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			18,062.93	17,381.00	-3.8%
TOTAL, EXPENDITURES			387,200.61	420,117.00	8.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	44,015.00	414,617.00	842.0%
(a) TOTAL, INTERFUND TRANSFERS IN			44,015.00	414,617.00	842.0%
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	26,906.60	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			26,906.60	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			17,108.40	414,617.00	2323.5%

12 CHILD DEVELOPMENT FUND



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,134,768.11	1,128,247.00	-0.6%
3) Other State Revenue		8300-8599	2,063,352.95	2,107,558.00	2.1%
4) Other Local Revenue		8600-8799	39,683.43	26,247.00	-33.9%
5) TOTAL, REVENUES			3,237,804.49	3,262,052.00	0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	699,555.52	615,191.00	-12.1%
2) Classified Salaries		2000-2999	1,228,509.18	1,153,506.00	-6.1%
3) Employee Benefits		3000-3999	809,494.97	892,234.00	10.2%
4) Books and Supplies		4000-4999	69,801.90	51,995.00	-25.5%
5) Services and Other Operating Expenditures		5000-5999	275,520.49	287,841.00	4.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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	182,939.09	194,110.00	6.1%
9) TOTAL, EXPENDITURES			3,323,280.49	3,252,337.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(85,476.00)	9,715.00	-111.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(85,476.00)	9,715.00	-111.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	417,584.14	332,108.14	-20.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			417,584.14	332,108.14	-20.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			417,584.14	332,108.14	-20.5%
2) Ending Balance, June 30 (E + F1e)			332,108.14	341,823.14	2.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	332,108.14	341,823.14	2.9%
0000 Child Development: General	0000	9780	224,452.26		
0001 Child Development: Facilities	0000	9780	73,934.21		
0560 State Preschool Reserve	6130	9780	33,721.67		
0000 Child Development: General	0000	9780		216,552.26	
0001 Child Development: Facilities	0000	9780		91,549.21	
0560 State Preschool Reserve	6130	9780		33,721.67	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	312,972.16		
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	345,532.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			658,504.63		
H. LIABILITIES					
1) Accounts Payable		9500	326,396.49		
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			326,396.49		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			332,108.14		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	1,134,768.11	1,128,247.00	-0.6%
TOTAL, FEDERAL REVENUE			1,134,768.11	1,128,247.00	-0.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	615,023.91	666,383.00	8.4%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	1,373,274.00	1,441,175.00	4.9%
All Other State Revenue	All Other	8590	75,055.04	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,063,352.95	2,107,558.00	2.1%
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	12,470.10	12,000.00	-3.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	22,303.04	14,147.00	-36.6%
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	4,910.29	100.00	-98.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			39,683.43	26,247.00	-33.9%
TOTAL, REVENUES			3,237,804.49	3,262,052.00	0.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	695,805.01	615,191.00	-11.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,750.51	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			699,555.52	615,191.00	-12.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	699,846.81	684,367.00	-2.2%
Classified Support Salaries		2200	286,296.26	247,927.00	-13.4%
Classified Supervisors' and Administrators' Salaries		2300	95,310.81	77,999.00	-18.2%
Clerical, Technical and Office Salaries		2400	96,340.68	92,611.00	-3.9%
Other Classified Salaries		2900	50,714.62	50,602.00	-0.2%
TOTAL, CLASSIFIED SALARIES			1,228,509.18	1,153,506.00	-6.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	64,406.25	54,472.00	-15.4%
PERS		3201-3202	97,420.73	99,850.00	2.5%
OASDI/Medicare/Alternative		3301-3302	93,663.08	102,170.00	9.1%
Health and Welfare Benefits		3401-3402	501,425.22	586,106.00	16.9%
Unemployment Insurance		3501-3502	5,743.54	7,017.00	22.2%
Workers' Compensation		3601-3602	20,483.89	19,722.00	-3.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,168.83	0.00	-100.0%
PERS Reduction		3801-3802	22,183.43	22,897.00	3.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			809,494.97	892,234.00	10.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,822.18	200.00	-92.9%
Materials and Supplies		4300	63,735.45	51,795.00	-18.7%
Noncapitalized Equipment		4400	3,244.27	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			69,801.90	51,995.00	-25.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,873.75	3,520.00	-40.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	121,747.03	172,994.00	42.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,101.64	8,794.00	-45.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	114,896.77	89,994.00	-21.7%
Professional/Consulting Services and Operating Expenditures		5800	5,938.20	3,194.00	-46.2%
Communications		5900	10,963.10	9,345.00	-14.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			275,520.49	287,841.00	4.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	8,320.06	7,000.00	-15.9%
Other Debt Service - Principal		7439	49,139.28	50,460.00	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	182,939.09	194,110.00	6.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			182,939.09	194,110.00	6.1%
TOTAL, EXPENDITURES			3,323,280.49	3,252,337.00	-2.1%

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

13 NUTRITION SERVICES FUND



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,296,147.08	7,555,857.00	3.6%
3) Other State Revenue		8300-8599	643,472.97	563,700.00	-12.4%
4) Other Local Revenue		8600-8799	2,053,141.14	2,160,700.00	5.2%
5) TOTAL, REVENUES			9,992,761.19	10,280,257.00	2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,351,357.25	3,508,533.00	4.7%
3) Employee Benefits		3000-3999	1,409,616.85	1,458,003.00	3.4%
4) Books and Supplies		4000-4999	4,369,999.19	4,416,571.00	1.1%
5) Services and Other Operating Expenditures		5000-5999	197,465.42	260,610.00	32.0%
6) Capital Outlay		6000-6999	22,102.40	168,207.00	661.0%
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	462,690.00	500,000.00	8.1%
9) TOTAL, EXPENDITURES			9,813,231.11	10,311,924.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			179,530.08	(31,667.00)	-117.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			179,530.08	(31,667.00)	-117.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,644,914.40	1,824,444.48	10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,644,914.40	1,824,444.48	10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,644,914.40	1,824,444.48	10.9%
2) Ending Balance, June 30 (E + F1e)			1,824,444.48	1,792,777.48	-1.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	25,000.00	25,000.00	0.0%
Stores		9712	70,462.14	76,000.00	7.9%
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	1,728,982.34	1,691,777.48	-2.2%
Nutrition Services	5310	9780	1,728,982.34		
Nutrition Services	5310	9780		1,691,777.48	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	650,039.08		
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	1,469,702.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	70,462.14		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,217,703.82		
H. LIABILITIES					
1) Accounts Payable		9500	393,259.34		
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			393,259.34		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,824,444.48		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,296,147.08	7,398,650.00	1.4%
Other Federal Revenue		8290	0.00	157,207.00	New
TOTAL, FEDERAL REVENUE			7,296,147.08	7,555,857.00	3.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	643,472.97	563,700.00	-12.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			643,472.97	563,700.00	-12.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,009,113.68	2,109,500.00	5.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,332.10	23,200.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	24,695.36	28,000.00	13.4%
TOTAL, OTHER LOCAL REVENUE			2,053,141.14	2,160,700.00	5.2%
TOTAL, REVENUES			9,992,761.19	10,280,257.00	2.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,913,100.18	3,069,363.00	5.4%
Classified Supervisors' and Administrators' Salaries		2300	231,399.60	228,933.00	-1.1%
Clerical, Technical and Office Salaries		2400	206,857.47	210,237.00	1.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,351,357.25	3,508,533.00	4.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	286,470.35	298,190.00	4.1%
OASDI/Medicare/Alternative		3301-3302	240,895.40	241,562.00	0.3%
Health and Welfare Benefits		3401-3402	735,633.18	785,142.00	6.7%
Unemployment Insurance		3501-3502	9,898.97	9,792.00	-1.1%
Workers' Compensation		3601-3602	35,508.19	34,917.00	-1.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	9,358.01	3,250.00	-65.3%
PERS Reduction		3801-3802	91,852.75	85,150.00	-7.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,409,616.85	1,458,003.00	3.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	359,878.90	343,350.00	-4.6%
Noncapitalized Equipment		4400	29,991.88	70,000.00	133.4%
Food		4700	3,980,128.41	4,003,221.00	0.6%
TOTAL, BOOKS AND SUPPLIES			4,369,999.19	4,416,571.00	1.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,427.61	3,000.00	23.6%
Dues and Memberships		5300	545.00	600.00	10.1%
Insurance		5400-5450	1,045.05	1,300.00	24.4%
Operations and Housekeeping Services		5500	61,000.00	61,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,562.26	42,700.00	2.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	52,506.58	102,470.00	95.2%
Professional/Consulting Services and Operating Expenditures		5800	38,180.56	49,000.00	28.3%
Communications		5900	198.36	540.00	172.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			197,465.42	260,610.00	32.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	22,102.40	162,707.00	636.2%
Equipment Replacement		6500	0.00	5,500.00	New
TOTAL, CAPITAL OUTLAY			22,102.40	168,207.00	661.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	462,690.00	500,000.00	8.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			462,690.00	500,000.00	8.1%
TOTAL, EXPENDITURES			9,813,231.11	10,311,924.00	5.1%

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

14 DEFERRED MAINTENANCE FUND



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	72,618.25	86,000.00	18.4%
5) TOTAL, REVENUES			72,618.25	86,000.00	18.4%
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	542,376.10	2,660,200.00	390.5%
6) Capital Outlay		6000-6999	324,236.95	0.00	-100.0%
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			866,613.05	2,660,200.00	207.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(793,994.80)	(2,574,200.00)	224.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	799,615.00	763,952.00	-4.5%
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			799,615.00	763,952.00	-4.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,620.20	(1,810,248.00)	-32309.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,425,265.40	2,430,885.60	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,425,265.40	2,430,885.60	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,425,265.40	2,430,885.60	0.2%
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	2,430,885.60	620,637.60	-74.5%
Deferred Maintenance	0000	9780	2,430,885.60		
Deferred Maintenance	0000	9780		620,637.60	
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,581,793.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,011.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,591,805.21		
H. LIABILITIES					
1) Accounts Payable		9500	160,919.61		
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			160,919.61		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,430,885.60		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	72,618.25	86,000.00	18.4%
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			72,618.25	86,000.00	18.4%
TOTAL, REVENUES			72,618.25	86,000.00	18.4%

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	532,341.10	2,660,200.00	399.7%
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	10,035.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			542,376.10	2,660,200.00	390.5%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	324,236.95	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			324,236.95	0.00	-100.0%
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			866,613.05	2,660,200.00	207.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	799,615.00	763,952.00	-4.5%
(a) TOTAL, INTERFUND TRANSFERS IN			799,615.00	763,952.00	-4.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			799,615.00	763,952.00	-4.5%

17 SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	98,098.08	115,000.00	17.2%
5) TOTAL, REVENUES			98,098.08	115,000.00	17.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			98,098.08	115,000.00	17.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			98,098.08	115,000.00	17.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,402,736.34	3,500,834.42	2.9%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,402,736.34	3,500,834.42	2.9%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,402,736.34	3,500,834.42	2.9%
2) Ending Balance, June 30 (E + F1e)			3,500,834.42	3,615,834.42	3.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
General Reserve					
		9730	0.00	0.00	0.0%
Legally Restricted Balance					
		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	3,500,834.42	3,615,834.42	3.3%
Designated for the Unrealized Gains of Investments and Cash in County Treasury					
		9775	0.00	0.00	0.0%
Other Designations					
		9780	0.00	0.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,484,449.56		
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	16,384.86		
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			3,500,834.42		
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)			3,500,834.42		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	98,098.08	115,000.00	17.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			98,098.08	115,000.00	17.2%
TOTAL, REVENUES			98,098.08	115,000.00	17.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,076,308.31	700,000.00	-35.0%
5) TOTAL, REVENUES			1,076,308.31	700,000.00	-35.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	62,800.95	150,650.00	139.9%
6) Capital Outlay		6000-6999	11,772,261.99	28,557,194.00	142.6%
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			11,835,062.94	28,707,844.00	142.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,758,754.63)	(28,007,844.00)	160.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,758,754.63)	(28,007,844.00)	160.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	39,029,271.73	37,277,517.10	-4.5%
b) Audit Adjustments					
		9793	9,070,000.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			48,099,271.73	37,277,517.10	-22.5%
d) Other Restatements					
		9795	(63,000.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			48,036,271.73	37,277,517.10	-22.4%
2) Ending Balance, June 30 (E + F1e)					
			37,277,517.10	9,269,673.10	-75.1%
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	37,277,517.10	9,269,673.10	-75.1%
School Site Construction & Repair					
	0000	9780	37,277,517.10		
School Site Construction & Repair					
	0000	9780		9,269,673.10	
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	28,929,248.62		
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	9,950,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	155,673.16		
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			39,034,921.78		
H. LIABILITIES					
1) Accounts Payable		9500	1,757,404.68		
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			1,757,404.68		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			37,277,517.10		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,069,805.75	700,000.00	-34.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,502.56	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,076,308.31	700,000.00	-35.0%
TOTAL, REVENUES			1,076,308.31	700,000.00	-35.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	13,200.00	New
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	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	62,800.95	137,450.00	118.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,800.95	150,650.00	139.9%
CAPITAL OUTLAY					
Land		6100	609,692.96	4,607,500.00	655.7%
Land Improvements		6170	7,450,978.71	270,148.00	-96.4%
Buildings and Improvements of Buildings		6200	3,711,590.32	23,679,546.00	538.0%
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			11,772,261.99	28,557,194.00	142.6%
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			11,835,062.94	28,707,844.00	142.6%

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

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

25 CAPITAL FACILITIES FUND



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,228,371.39	2,066,960.00	-7.2%
5) TOTAL, REVENUES			2,228,371.39	2,066,960.00	-7.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	66,131.86	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,276,785.37	1,323,345.00	3.6%
6) Capital Outlay		6000-6999	1,779,650.41	567,860.00	-68.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,122,567.64	1,891,205.00	-39.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(894,196.25)	175,755.00	-119.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	202,011.00	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			202,011.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(692,185.25)	175,755.00	-125.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,171,442.51	10,479,257.26	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,171,442.51	10,479,257.26	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,171,442.51	10,479,257.26	-6.2%
2) Ending Balance, June 30 (E + F1e)			10,479,257.26	10,655,012.26	1.7%
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	10,479,257.26	10,655,012.26	1.7%
25-9811 Capital Facilities	9010	9780	5,170,728.17		
25-9812 Capital Facilities	9010	9780	4,184,061.43		
25-9813 Capital Facilities	9010	9780	1,124,467.66		
25-9811 Capital Facilities	9010	9780		6,023,488.17	
25-9812 Capital Facilities	9010	9780		3,476,056.43	
25-9813 Capital Facilities	9010	9780		1,155,467.66	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,521,879.93		
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	68,692.08		
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			10,590,572.01		
H. LIABILITIES					
1) Accounts Payable		9500	111,314.75		
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			111,314.75		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			10,479,257.26		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	1,527,723.36	1,466,960.00	-4.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	320,827.50	326,000.00	1.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	331,490.31	250,000.00	-24.6%
Other Local Revenue					
All Other Local Revenue		8699	48,330.22	24,000.00	-50.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,228,371.39	2,066,960.00	-7.2%
TOTAL, REVENUES			2,228,371.39	2,066,960.00	-7.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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	66,131.86	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			66,131.86	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,950.94	5,000.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,222,701.49	1,196,622.00	-2.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,945.00	15,000.00	50.8%
Professional/Consulting Services and Operating Expenditures		5800	38,868.54	106,723.00	174.6%
Communications		5900	319.40	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,276,785.37	1,323,345.00	3.6%
CAPITAL OUTLAY					
Land		6100	0.00	8,500.00	New
Land Improvements		6170	27,311.62	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,752,338.79	559,360.00	-68.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,779,650.41	567,860.00	-68.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,122,567.64	1,891,205.00	-39.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	202,011.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			202,011.00	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)			202,011.00	0.00	-100.0%

35 SCHOOL FACILITY FUND



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	51,544,655.68	0.00	-100.0%
4) Other Local Revenue		8600-8799	408,598.11	388,100.00	-5.0%
5) TOTAL, REVENUES			51,953,253.79	388,100.00	-99.3%
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	55,000.00	New
6) Capital Outlay		6000-6999	6,034.99	15,623,375.00	258779.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	957.24	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,992.23	15,678,375.00	224125.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			51,946,261.56	(15,290,275.00)	-129.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	131,893.61	52,094,765.00	39397.6%
b) Transfers Out		7600-7629	131,893.61	52,094,765.00	39397.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,946,261.56	(15,290,275.00)	-129.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	13,542,291.14	65,488,552.70	383.6%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,542,291.14	65,488,552.70	383.6%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,542,291.14	65,488,552.70	383.6%
2) Ending Balance, June 30 (E + F1e)			65,488,552.70	50,198,277.70	-23.3%
Components of Ending Fund Balance					
a) Reserve for					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
		9730	0.00	0.00	0.0%
		9740	0.00	0.00	0.0%
b) Designated Amounts					
		9770	0.00	0.00	0.0%
		9775	0.00	0.00	0.0%
Other Designations			65,488,552.70	50,198,277.70	-23.3%
	7710	9780	5,996,413.15		
	7710	9780	204,110.15		
	7710	9780	54,407,819.99		
	7710	9780	161,157.83		
	7710	9780	1,505,538.02		
	7710	9780	531,483.49		
	7710	9780	216,949.75		
	7710	9780	56,297.42		
	7710	9780	54.47		
	7710	9780	356.87		
	7710	9780	474.59		
	7710	9780	26,527.00		
	7710	9780	12,814.65		
	7710	9780	257,531.96		
	7710	9780	353,746.36		
	7710	9780	11,669.21		
	7710	9780	716,234.36		
	7710	9780	150,140.74		
	7710	9780	294,713.06		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
9743 THMS Relocatables	7710	9780	7,531.49		
9744 BMS Relocatables	7710	9780	8,762.84		
9745 Crestmore Relocatables	7710	9780	71,198.97		
9746 Sycamore Hills Addition #2	7710	9780	497,026.33		
9701 Sycamore Hills Elementary	7710	9780		6,176,413.15	
9702 CFD #1	7710	9780		212,110.15	
9724 New School	7710	9780		2,383,054.99	
9725 New School	7710	9780		166,157.83	
9726 New School	7710	9780		1,527,538.02	
9727 New School	7710	9780		548,483.49	
9728 New School	7710	9780		223,949.75	
9729 Zimmerman Elementary	7710	9780		58,097.42	
9730 BMS Relocatables	7710	9780		54.47	
9731 Jurupa Vista Relocatables	7710	9780		356.87	
9732 Lincoln Relocatables	7710	9780		474.59	
9733 Lewis Relocatables	7710	9780		26,527.00	
9734 Rogers Relocatables	7710	9780		12,814.65	
9735 Wilson Relocatables	7710	9780		265,531.96	
9736 BHS Modernization	7710	9780		364,746.36	
9737 CHS Modernization	7710	9780		13,169.21	
9738 Sycamore Hills Addition	7710	9780		739,234.36	
9740 Smith Modernization	7710	9780		154,765.74	
9741 Rogers Modernization	7710	9780		304,713.06	
9743 THMS Relocatables	7710	9780		7,781.49	
9744 BMS Relocatables	7710	9780		9,012.84	
9745 Crestmore Relocatables	7710	9780		73,498.97	
9746 Sycamore Hills Addition #2	7710	9780		513,026.33	
9747 Grand Terrace HS	7710	9780		36,416,765.00	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	65,141,987.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	796,703.32		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	99,971.36		
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			66,038,662.02		
H. LIABILITIES					
1) Accounts Payable		9500	550,109.32		
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			550,109.32		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			65,488,552.70		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	51,544,655.68	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			51,544,655.68	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	408,598.11	388,100.00	-5.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			408,598.11	388,100.00	-5.0%
TOTAL, REVENUES			51,953,253.79	388,100.00	-99.3%

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	55,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	55,000.00	New
CAPITAL OUTLAY					
Land		6100	0.00	40,000.00	New
Land Improvements		6170	0.00	45,000.00	New
Buildings and Improvements of Buildings		6200	6,034.99	15,538,375.00	257371.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,034.99	15,623,375.00	258779.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	957.24	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			957.24	0.00	-100.0%
TOTAL, EXPENDITURES			6,992.23	15,678,375.00	224125.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	131,893.61	52,094,765.00	39397.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			131,893.61	52,094,765.00	39397.6%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	131,893.61	52,094,765.00	39397.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			131,893.61	52,094,765.00	39397.6%

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

40 SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	169,749.32	191,000.00	12.5%
5) TOTAL, REVENUES			169,749.32	191,000.00	12.5%
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	5,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	52,000.00	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	57,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			169,749.32	134,000.00	-21.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			169,749.32	134,000.00	-21.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,887,350.60	6,057,099.92	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,887,350.60	6,057,099.92	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,887,350.60	6,057,099.92	2.9%
2) Ending Balance, June 30 (E + F1e)			6,057,099.92	6,191,099.92	2.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations					
9870 Fd 01 Reserve for Capital Outlay	9010	9780	5,453,875.17		
9871 Fd 13 Reserve for Capital Outlay	9010	9780	603,224.75		
9870 Fd 01 Reserve for Capital Outlay	9010	9780		5,629,875.17	
9871 Fd 13 Reserve for Capital Outlay	9010	9780		561,224.75	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,028,751.04		
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	28,348.88		
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			6,057,099.92		
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)			6,057,099.92		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	169,749.32	191,000.00	12.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			169,749.32	191,000.00	12.5%
TOTAL, REVENUES			169,749.32	191,000.00	12.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	5,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	5,000.00	New

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	52,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	52,000.00	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	57,000.00	New

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

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

51 BOND INTEREST AND REDEMPTION FUND



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	134,724.42	89,963.00	-33.2%
4) Other Local Revenue		8600-8799	6,978,564.06	7,741,857.00	10.9%
5) TOTAL, REVENUES			7,113,288.48	7,831,820.00	10.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	6,792,622.51	6,785,810.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,792,622.51	6,785,810.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			320,665.97	1,046,010.00	226.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			320,665.97	1,046,010.00	226.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,743,345.38	8,064,011.35	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,743,345.38	8,064,011.35	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,743,345.38	8,064,011.35	4.1%
2) Ending Balance, June 30 (E + F1e)			8,064,011.35	9,110,021.35	13.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	8,064,011.35		
d) Unappropriated Amount		9790		9,110,021.35	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,064,011.35		
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			8,064,011.35		
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)			8,064,011.35		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	134,724.42	89,963.00	-33.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			134,724.42	89,963.00	-33.2%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	5,861,903.61	6,727,861.00	14.8%
Unsecured Roll		8612	476,982.11	424,437.00	-11.0%
Prior Years' Taxes		8613	(79.73)	0.00	-100.0%
Supplemental Taxes		8614	251,279.06	256,305.00	2.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	160,651.78	163,865.00	2.0%
Interest		8660	227,827.23	169,389.00	-25.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,978,564.06	7,741,857.00	10.9%
TOTAL, REVENUES			7,113,288.48	7,831,820.00	10.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,695,000.00	2,805,000.00	4.1%
Bond Interest and Other Service Charges		7434	4,097,622.51	3,980,810.00	-2.9%
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)			6,792,622.51	6,785,810.00	-0.1%
TOTAL, EXPENDITURES			6,792,622.51	6,785,810.00	-0.1%

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

Unaudited Actuals
2008-09 Unaudited Actuals
Bond Interest and Redemption Fund
Analysis of Bonded Indebtedness

BOND DESCRIPTION		GO Bond	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	104,664,480.00	104,664,480.00
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		104,664,480.00	104,664,480.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		2,695,000.00	2,695,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	101,969,480.00	101,969,480.00
1. Restricted Balance, July 1	2008-09	7,743,345.38	7,743,345.38
2. Tax Receipts	2008-09	6,750,736.83	6,750,736.83
3. State and Federal Apportionments	2008-09	134,724.42	134,724.42
4. Other Designated Revenue	2008-09	227,827.23	227,827.23
5. Subtotal (Sum of lines 1 through 4)		14,856,633.86	14,856,633.86
6. Less: Actual Expenditures or Other Uses	2008-09	6,792,622.51	6,792,622.51
7. Restricted Balance, June 30 (Line 5 minus 6)	2008-09	8,064,011.35	8,064,011.35
8. Estimated Tax Receipts on the Unsecured Roll	2009-10	6,197,000.00	6,197,000.00
9. Estimated State and Federal Apportionments	2009-10	102,485.00	102,485.00
10. Other Estimated Revenue	2009-10	203,700.00	203,700.00
11. Subtotal (Sum of lines 7 through 10)		14,567,196.35	14,567,196.35
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2009-10	6,793,222.00	6,793,222.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2009-10	(7,773,974.35)	(7,773,974.35)
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2009-10		0.00000
b) LEVIED	2009-10		0.00000

67 SELF INSURANCE FUND



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,020,824.67	3,230,292.00	6.9%
5) TOTAL, REVENUES			3,020,824.67	3,230,292.00	6.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	169,192.82	144,847.00	-14.4%
3) Employee Benefits		3000-3999	1,173,014.66	1,421,711.00	21.2%
4) Books and Supplies		4000-4999	26,531.82	80,200.00	202.3%
5) Services and Other Operating Expenses		5000-5999	1,611,496.63	1,947,250.00	20.8%
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			2,980,235.93	3,594,008.00	20.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,588.74	(363,716.00)	-996.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			40,588.74	(363,716.00)	-996.1%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	18,796,862.96	18,837,451.70	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,796,862.96	18,837,451.70	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			18,796,862.96	18,837,451.70	0.2%
2) Ending Net Assets, June 30 (E + F1e)			18,837,451.70	18,473,735.70	-1.9%
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	18,837,451.70	18,473,735.70	-1.9%
9878 Self Insurance Fund	9010	9780	1,577,616.14		
9884 Workers' Compensation Fund	9010	9780	8,186,032.07		
9967 OPEB Fund	9010	9780	9,073,803.49		
9878 Self Insurance Fund	9010	9780		1,621,316.14	
9884 Workers' Compensation Fund	9010	9780		8,832,228.07	
9967 OPEB Fund	9010	9780		8,020,191.49	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,348,427.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	70,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	481,292.40		
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			22,899,719.97		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	4,062,268.27		
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			4,062,268.27		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			18,837,451.70		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	603,265.56	419,000.00	-30.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,942,200.01	2,478,843.00	27.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	475,359.10	332,449.00	-30.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,020,824.67	3,230,292.00	6.9%
TOTAL, REVENUES			3,020,824.67	3,230,292.00	6.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	84,291.68	58,975.00	-30.0%
Clerical, Technical and Office Salaries		2400	84,901.14	85,872.00	1.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			169,192.82	144,847.00	-14.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,857.27	14,063.00	-11.3%
OASDI/Medicare/Alternative		3301-3302	12,554.10	11,081.00	-11.7%
Health and Welfare Benefits		3401-3402	28,656.18	25,505.00	-11.0%
Unemployment Insurance		3501-3502	495.54	435.00	-12.2%
Workers' Compensation		3601-3602	1,767.73	1,550.00	-12.3%
OPEB, Allocated		3701-3702	1,107,512.42	1,365,061.00	23.3%
OPEB, Active Employees		3751-3752	1,084.40	0.00	-100.0%
PERS Reduction		3801-3802	5,087.02	4,016.00	-21.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,173,014.66	1,421,711.00	21.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,531.82	76,700.00	189.1%
Noncapitalized Equipment		4400	0.00	3,500.00	New
TOTAL, BOOKS AND SUPPLIES			26,531.82	80,200.00	202.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	519.07	2,700.00	420.2%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	80,020.00	120,000.00	50.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,512.57	15,000.00	-52.4%
Transfers of Direct Costs - Interfund		5750	120.00	300.00	150.0%
Professional/Consulting Services and Operating Expenditures		5800	1,498,920.97	1,808,100.00	20.6%
Communications		5900	404.02	650.00	60.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,611,496.63	1,947,250.00	20.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,980,235.93	3,594,008.00	20.6%

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

71 RETIREE BENEFITS FUND



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.01	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.01	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(0.01)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(0.01)	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	0.01	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			0.01	0.00	-100.0%
2) Ending Net Assets, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.01	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.01	0.00	-100.0%
TOTAL, EXPENSES			0.01	0.00	-100.0%

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

COMMUNITY FACILITIES DISTRICT 2 & 3



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	367,357.98	319,000.00	-13.2%
5) TOTAL, REVENUES			367,357.98	319,000.00	-13.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	23,685.94	55,000.00	132.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	263,805.00	267,853.00	1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			287,490.94	322,853.00	12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			79,867.04	(3,853.00)	-104.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,686.32	25,000.00	33.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,686.32	25,000.00	33.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			98,553.36	21,147.00	-78.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	931,108.31	1,029,661.67	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			931,108.31	1,029,661.67	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			931,108.31	1,029,661.67	10.6%
2) Ending Balance, June 30 (E + F1e)			1,029,661.67	1,050,808.67	2.1%
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	1,029,661.67	1,050,808.67	2.1%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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	1,029,661.67		
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			1,029,661.67		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,029,661.67		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	357,966.03	300,000.00	-16.2%
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	9,391.95	19,000.00	102.3%
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			367,357.98	319,000.00	-13.2%
TOTAL, REVENUES			367,357.98	319,000.00	-13.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	23,685.94	55,000.00	132.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,685.94	55,000.00	132.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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	238,805.00	237,853.00	-0.4%
Other Debt Service - Principal		7439	25,000.00	30,000.00	20.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			263,805.00	267,853.00	1.5%
TOTAL, EXPENDITURES			287,490.94	322,853.00	12.3%

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	00 0	8919	18,686.32	25,000.00	33.8%
(a) TOTAL, INTERFUND TRANSFERS IN			18,686.32	25,000.00	33.8%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund	00 0	7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund	00 0	7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	00 0	7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale 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)			18,686.32	25,000.00	33.8%

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	145,813.56	118,200.00	-18.9%
5) TOTAL, REVENUES			145,813.56	118,200.00	-18.9%
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)			145,813.56	118,200.00	-18.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,686.32	25,000.00	33.8%
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			(18,686.32)	(25,000.00)	33.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			127,127.24	93,200.00	-26.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	492,420.51	619,547.75	25.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			492,420.51	619,547.75	25.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			492,420.51	619,547.75	25.8%
2) Ending Balance, June 30 (E + F1e)			619,547.75	712,747.75	15.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	619,547.75		
d) Unappropriated Amount		9790		712,747.75	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	619,547.75		
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			619,547.75		
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)			619,547.75		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Other		8622	142,827.74	114,000.00	-20.2%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,985.82	4,200.00	40.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			145,813.56	118,200.00	-18.9%
TOTAL, REVENUES			145,813.56	118,200.00	-18.9%

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	18,686.32	25,000.00	33.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,686.32	25,000.00	33.8%
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)			(18,686.32)	(25,000.00)	33.8%

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	23,912,155.00		23,912,155.00	400,000.00		24,312,155.00
Work in Progress	28,291,610.00		28,291,610.00	14,226,837.00	11,701,549.00	30,816,898.00
Total capital assets not being depreciated	52,203,765.00	0.00	52,203,765.00	14,626,837.00	11,701,549.00	55,129,053.00
Capital assets being depreciated:						
Land Improvements	15,171,451.00		15,171,451.00	505,960.00		15,677,411.00
Buildings	148,549,553.00	(27.00)	148,549,526.00	11,642,710.00		160,192,236.00
Equipment	16,480,027.00	22,810.00	16,502,837.00	404,806.00	10,117.00	16,897,526.00
Total capital assets being depreciated	180,201,031.00	22,783.00	180,223,814.00	12,553,476.00	10,117.00	192,767,173.00
Accumulated Depreciation for:						
Land Improvements	(6,339,828.00)	(90,142.00)	(6,429,970.00)		588,398.00	(7,018,368.00)
Buildings	(48,445,407.00)	(1,314,423.00)	(49,759,830.00)		4,342,598.00	(54,102,428.00)
Equipment	(12,486,600.00)	(51,924.00)	(12,538,524.00)	10,031.00	860,673.00	(13,389,166.00)
Total accumulated depreciation	(67,271,835.00)	(1,456,489.00)	(68,728,324.00)	10,031.00	5,791,669.00	(74,509,962.00)
Total capital assets being depreciated, net	112,929,196.00	(1,433,706.00)	111,495,490.00	12,563,507.00	5,801,786.00	118,257,211.00
Governmental activity capital assets, net	165,132,961.00	(1,433,706.00)	163,699,255.00	27,190,344.00	17,503,335.00	173,386,264.00
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	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	97,819,877.25	6,844,602.75	104,664,480.00		2,695,000.00	101,969,480.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	7,255,000.00		7,255,000.00		450,000.00	6,805,000.00	
Capital Leases Payable	360,687.42		360,687.42		49,139.30	311,548.12	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,380,000.00		4,380,000.00		25,000.00	4,355,000.00	
Net OPEB Obligation	25,213,047.75	(3,018,489.00)	22,194,558.75	5,939,042.67	1,107,512.42	27,026,089.00	
Compensated Absences Payable	1,657,315.16	(43,472.16)	1,613,843.00		190,870.00	1,422,973.00	
Governmental activities long-term liabilities	136,685,927.58	3,782,641.59	140,468,569.17	5,939,042.67	4,517,521.72	141,890,090.12	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



	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2007-08 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2007-08 Actual			2008-09 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	101,265,061.22		101,265,061.22			107,309,642.60
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	24,054.42		24,054.42			24,441.16
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2007-08			Adjustments to 2008-09		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2008-09 data should tie to Principal Apportionment Attendance Software reports)	2008-09 P2 Report			2009-10 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	22,757.74		22,757.74	22,667.00		22,667.00
2. ROC/P ADA**	663.73		663.73	660.00		660.00
3. Total Charter Schools ADA (Form A, Line 26)	101.19		101.19	0.00		0.00
4. Total Supplemental Instructional Hours**	642,949.00		642,949.00	643,000.00		643,000.00
5. Divide Line B4 by 700 (Round to 2 decimal places)			918.50			918.57
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			24,441.16			24,245.57
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)			24,441.16			24,245.57
C. LOCAL PROCEEDS OF TAXES TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2008-09 Actual			2009-10 Budget		
1. Homeowners' Exemption (Object 8021)	147,001.29		147,001.29	150,000.00		150,000.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	50.94		50.94	100.00		100.00
4. Secured Roll Taxes (Object 8041)	12,134,688.65		12,134,688.65	11,909,162.00		11,909,162.00
5. Unsecured Roll Taxes (Object 8042)	562,551.57		562,551.57	600,000.00		600,000.00
6. Prior Years' Taxes (Object 8043)	293,161.07		293,161.07	300,000.00		300,000.00
7. Supplemental Taxes (Object 8044)	556,556.56		556,556.56	700,000.00		700,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(4,618,085.43)		(4,618,085.43)	(4,800,000.00)		(4,800,000.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	55,972.01		55,972.01	60,000.00		60,000.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Objects 8047 & 8625) (Only if not counted in redevelopment agency's limit)	0.00		0.00	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)	(22,859.00)		(22,859.00)	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	9,109,037.66	0.00	9,109,037.66	8,919,262.00	0.00	8,919,262.00
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)	9,109,037.66	0.00	9,109,037.66	8,919,262.00	0.00	8,919,262.00

	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,783,055.00			1,769,314.00
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)			1,783,055.00			1,769,314.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	119,014,849.00		119,014,849.00	103,830,037.00		103,830,037.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(7,032.00)		(7,032.00)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8311)**	0.00		0.00	0.00		0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8319)**	0.00		0.00	0.00		0.00
28. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)**	59,629.00		59,629.00	0.00		0.00
29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)**	(2,044.00)		(2,044.00)	0.00		0.00
30. ROC/P Apportionment - CY (Res. 6350, Object 8311)**	0.00		0.00	0.00		0.00
31. ROC/P Apportionment - PY (Res. 6350, Object 8319)**	0.00		0.00	0.00		0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8480)**	0.00		0.00	0.00		0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	7,966,222.00		7,966,222.00	7,901,838.00		7,901,838.00
35. Class Size Reduction, Grade 9 (Object 8435)**	0.00		0.00	0.00		0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	127,031,624.00	0.00	127,031,624.00	111,731,875.00	0.00	111,731,875.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	303,027.00		303,027.00	272,022.00		272,022.00
38. TOTAL STATE AID (Lines C36 plus C37)	127,334,651.00	0.00	127,334,651.00	112,003,897.00	0.00	112,003,897.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	198,294,078.74		198,294,078.74	170,771,079.00		170,771,079.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	909,461.16		909,461.16	805,000.00		805,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			101,265,061.22			107,309,642.60
2. Inflation Adjustment			1.0429			1.0062
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0161			0.9920
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			107,309,642.60			107,111,162.69
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			9,109,037.66			8,919,262.00
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)			2,932,939.20			2,909,468.40
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			99,983,659.94			99,961,214.69
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			99,983,659.94			99,961,214.69
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])			502,650.98			515,683.98
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			9,611,688.64			9,434,945.98
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)			99,481,008.96			99,445,530.71
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			9,611,688.64			
b. State Subventions (Line D8)			99,481,008.96			
c. Less: Excluded Appropriations (Line C23)			1,783,055.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			107,309,642.60			

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	97,987,900.77	301	0.00	303	97,987,900.77	305	1,408,783.02		307	96,579,117.75	309
2000 - Classified Salaries	29,970,618.07	311	4,623.36	313	29,965,994.71	315	3,079,795.85		317	26,886,198.86	319
3000 - Employee Benefits (Excluding 3800)	35,329,570.31	321	407.18	323	35,329,163.13	325	1,273,124.38		327	34,056,038.75	329
4000 - Books, Supplies Equip Replace. (6500)	10,097,167.05	331	(0.01)	333	10,097,167.06	335	4,310,579.65		337	5,786,587.41	339
5000 - Services... & 7300 - Indirect Costs	13,696,467.41	341	217,585.88	343	13,478,881.53	345	2,930,170.32		347	10,548,711.21	349
TOTAL					186,859,107.20	365			TOTAL	173,856,653.98	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			60.27%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.27%
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).	173,856,653.98
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. Effective in 2007-08, the calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 7,159,058.67
- 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) 156,869,603.67

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) 4.56%

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. _____

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)	6,675,896.48
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,678,346.59
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)	947,261.96
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)	(622.44)
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A1)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	10,300,882.59
9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$756,044.13, minus [2nd prior year indirect cost rate of 5.78% times Line B18])	125,310.40
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,426,192.99

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	115,162,811.37
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	22,397,596.83
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	16,348,035.59
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,384,101.32
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	1,102,611.59
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)	48,129.25
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)	19,826,026.68
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	78,538.95
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A1)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	369,137.68
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,082,882.06
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,328,438.71
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)	189,128,310.03

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)

5.45%

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

5.51%

CASHFLOW



**ACTUAL MONTHLY CASH FLOWS
FISCAL YEAR 2008-2009
GENERAL FUND**

Colton Joint Unified School District

ACTUALS THRU MONTH OF June

	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total
A. BEGINNING CASH	32,127,637.66	30,305,244.75	34,920,709.24	43,137,603.48	38,786,013.82	37,927,994.61	38,326,692.37	37,072,431.61	34,450,137.04	33,060,887.10	29,541,510.29	23,802,787.64		18,913,771.05
B. RECEIPTS														
State Aid	1,168,280.00	15,577,073.00	17,004,971.00	5,794,872.00	9,302,922.00	8,806,754.00	9,302,922.00	9,765,898.00	7,784,953.00	9,030,761.00	9,030,761.00	-	16,437,650.00	119,007,817.00
Property Tax	1,518,289.30	29,228.03	429.49	13,401.55	1,267,190.13	2,622,523.41	290,079.36	56,615.30	986,474.34	2,033,019.33	122,011.33	192,635.09		9,131,896.66
PERS Reduction	48,164.05	55,838.52	64,446.86	65,429.41	62,810.73	64,223.44	119,312.77	81,740.25	69,281.39	74,812.00	64,376.57	85,599.54	7,331.47	863,367.00
Charter Schll In Lieu Taxes			(7,017.66)	(1,829.00)	(1,829.00)	(1,829.00)	(1,829.00)		(4,802.00)	(1,601.00)	(1,601.00)		(521.34)	(22,859.00)
Federal Revenue	221,464.00	1,367,860.75	(898,689.17)	(144,557.22)	472,404.51	2,778,714.08	1,985,257.43	103,596.08	98,239.09	1,490,052.80	49,650.18	9,336,057.27	6,023,147.25	22,883,197.05
Other State Revenue	202,936.00	613,919.00	1,199,507.83	6,277,261.83	844,326.00	3,192,390.00	1,723,385.87	1,505,462.00	3,849,294.00	5,007,719.12	546,052.62	2,631,811.49	6,092,026.57	33,696,062.32
Other Local Revenues	33,624.37	74,856.82	451,279.37	407,412.66	3,750,207.12	925,830.52	937,334.04	1,124,934.58	786,561.31	1,052,199.18	736,598.17	952,417.20	1,511,942.37	12,744,597.71
Interfund Transfers In														
All Other Financial Sources			4,771,000.00							(4,771,000.00)				26,906.60
Other Receipts/Non-Revenue														
TOTAL RECEIPTS	3,192,757.72	17,718,776.12	22,585,927.72	12,411,991.23	15,689,031.49	18,388,596.45	14,356,442.47	12,638,246.21	13,570,001.13	13,915,962.43	10,547,848.87	13,198,520.58	30,087,882.92	198,320,985.34
C. DISBURSEMENTS														
Certificated Salaries		6,140,994.47	6,484,983.19	8,454,975.67	8,583,310.21	8,514,392.63	8,463,724.94	8,489,117.98	8,472,917.93	8,644,193.27	8,477,672.51	8,567,050.26	8,694,567.71	97,987,900.77
Classified Salaries	1,628,432.32	2,053,612.39	2,593,190.39	2,633,718.32	2,461,350.28	2,599,546.69	2,586,757.14	2,636,829.14	2,602,205.80	2,598,644.23	2,630,664.67	2,605,875.43	339,591.27	29,970,618.07
Employee Benefits	915,500.80	2,827,322.29	2,886,338.60	3,041,068.25	3,019,961.86	3,029,660.09	3,040,985.63	3,039,576.92	3,030,865.58	3,061,105.02	3,046,772.86	3,074,892.59	2,056,093.01	36,070,143.50
Supplies	127,489.71	896,046.88	1,757,441.61	1,029,211.50	926,371.65	847,140.68	554,334.51	548,693.37	590,571.65	786,202.46	718,039.20	507,335.88	808,287.95	10,097,167.05
Services	265,912.58	1,202,402.72	910,624.52	1,694,789.65	953,184.39	862,608.92	969,353.11	1,277,824.11	1,007,178.31	902,339.27	1,182,829.50	1,213,674.63	1,917,437.73	14,360,159.43
Capital Outlay	(33.82)	52,217.56	73,164.92	30,793.36	23,087.63	262,069.43	413,916.77	217,142.27	237,421.55	88,299.88	63,710.97	114,055.52	47,738.32	1,623,584.46
Other Outgo			15,015.00	785,350.93	296,662.41	149,122.88	(90,527.51)	317,756.24	319,248.35	777,923.82	223,968.00	799,615.00	596,200.50	3,345,705.62
Interfund Transfers Out				29,000.00		1,048,766.00	202,011.00	(1,048,766.00)						1,045,641.00
TOTAL DISBURSEMENTS	2,937,301.59	13,172,596.31	14,720,758.23	17,699,907.68	16,263,928.42	17,313,307.32	16,140,555.59	15,478,174.03	16,260,409.17	16,858,708.05	16,343,657.71	16,882,499.31	14,429,916.49	194,500,919.90
D. PRIOR YEAR TRANSACTIONS														
Accounts Receivable	10,984,519.49	689,459.94	1,313,337.35	937,798.22	149,351.11	1,650,307.10	829,532.01	10,856.23	1,255,635.34	(29,694.35)	26,018.04	(1,278,414.61)		16,518,705.87
Accounts Payable	13,962,368.53	600,175.26	961,612.60	2,471.43	441,473.39	2,326,898.47	298,679.65	(206,777.02)	(45,522.76)	546,936.84	(31,268.15)	(73,376.75)		17,894,671.49
TOTAL PRIOR YEAR TRANSACTIONS	(2,077,849.04)	69,284.68	351,724.75	935,326.79	(292,122.28)	(676,591.37)	529,852.36	217,633.25	1,301,158.10	(576,631.19)	57,286.19	(1,205,037.86)		(1,385,965.62)
E. NET INCREASE/DECREASE (B - C + D)	(1,922,392.91)	4,615,464.49	8,216,894.24	(4,351,539.66)	(658,019.21)	398,697.76	(1,254,260.76)	(2,622,294.57)	(1,389,249.94)	(3,519,376.61)	(5,738,722.65)	(4,889,016.59)		18,913,771.05
F. ENDING CASH (A + E)	30,305,244.75	34,920,709.24	43,137,603.48	38,786,013.82	37,927,994.61	38,326,692.37	37,072,431.61	34,450,137.04	33,060,887.10	29,541,510.29	23,802,787.64	18,913,771.05		18,913,771.05

LOTTERY REPORT



Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. REVENUES AND OTHER FINANCING SOURCES					
1. Beginning Balance	9791-9795	1,562,382.71		121,297.81	1,683,680.52
2. State Lottery Revenue	8560	2,652,548.91		316,585.06	2,969,133.97
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)		4,214,931.62	0.00	437,882.87	4,652,814.49
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	297,589.10			297,589.10
2. Classified Salaries	2000-2999	389,145.77			389,145.77
3. Employee Benefits	3000-3999	56,866.71			56,866.71
4. Books and Supplies	4000-4999	512,972.84		203,717.54	716,690.38
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,284,066.03			1,284,066.03
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			222,320.56	222,320.56
6. Capital Outlay	6000-6999	2,995.97			2,995.97
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	95,336.17		11,844.77	107,180.94
9. Transfers of Indirect Costs	7300-7399	781.93			781.93
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)		2,639,754.52	0.00	437,882.87	3,077,637.39
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,575,177.10	0.00	0.00	1,575,177.10

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.

COMMUNITY DAY SCHOOL



Direct Instructional Costs and Documented Support Costs (Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000-1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700)		Object Codes	Program Costs
1	Certificated Salaries	1000-1999	84,280.50
2	Classified Salaries	2000-2999	72,488.25
3	Employee Benefits	3000-3999	50,192.72
4	Books and Supplies	4000-4999	0.00
5	Services and Other Operating Expenditures	5000-5999	21,934.00
6	Equipment & Replacement	6400, 6500	0.00
7	Total Program Costs (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 6)		228,895.47

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	112,475.00
B. Net Revenues (Line A times 90%)	101,227.50
C. Program Costs (Line 7)	228,895.47
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(127,667.97)

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

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	6,707.0	289.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	113.0	289.0
C. ENTER total number of miles driven to/from school	021/022	603,049.0	270,347.0
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, 7235, 7394, and 7397, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802 and 3902)		3,117,657.05	640,724.20
B. Books & Supplies (Objects 4200, 4300 and 4400)		391,129.56	96,551.64
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		3,269.31	0.00
2. Insurance (Objects 5400 and 5450)		34,486.65	15,327.40
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		45,942.52	11,224.45
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(1,113,842.21)	130,146.50
5. Other Services and Operating Expenditures (Objects 5100 and 5800) (Contracts for repairs should be charged to Object 5600)		153,374.89	0.00
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils	003/004	0.00	
6. Communications (Object 5900)		8,285.08	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)		65,921.14	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)		4,775.01	0.00
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)	096/095	2,710,999.00	893,974.19
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	2,710,999.00	893,974.19
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)		249,446.92	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	2,461,552.08	893,974.19
K. Indirect Costs (Approved indirect cost rate of 5.78% times the sum of Line J minus Line D minus Line D1)		138,467.47	51,671.71
L. Net Pupil Transportation Expense (Lines J and K)	100/101	2,600,019.55	945,645.90

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		2,600,019.55	945,645.90
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C5		0.00	
2. ENTER payments by another LEA, included in Schedule II, Line C5		0.00	
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	
2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA		0.00	
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, Line C5 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	2,600,019.55	945,645.90
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4.311	3.498
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	387.658	3,272.131
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	2,600,019.55	945,645.90
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	43,805.31	
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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E-mail Address: silvia_nunez@colton.k12.ca.us

**NO CHILD LEFT BEHIND
MAINTENANCE OF EFFORT**



Section I - Expenditures	Funds 01, 09, and 62			2008-09 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	194,500,919.90
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	14,044,948.45
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	211,752.80
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,589,648.95
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	746,286.16
4. Other Transfers Out	All	9200	7200-7299	2,866,208.94
5. Interfund Transfers Out	All	9300	7600-7629	1,045,641.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	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	740,548.15
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				7,200,086.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero)	All	All	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)				173,255,885.45
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				173,255,885.45

Section II - Expenditures Per ADA		2008-09 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		22,678.81
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	692,177.00 Divided by 700	988.82
C. Total ADA before adjustments (Lines A plus B)		23,667.63
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		23,667.63
F. Expenditures per ADA (Line I.G divided by line II.E)		\$7,320.37
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F. Note: If the prior year MOE was not met, CDE may adjust the prior year base expenditure amounts.)	176,575,227.91	7,534.72
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	176,575,227.91	7,534.72
B. Required effort (Line A.2 times 90%)	158,917,705.12	6,781.25
C. Current year expenditures (Line I.G and line II.F)	173,255,885.45	7,320.37
D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2010-11 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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

PROGRAM COST REPORT



Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	139,936,092.64	9,039,508.05	148,975,600.69	8,261,023.27	157,236,623.96	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,885,728.36	123,911.27	2,009,639.63	111,438.92	2,121,078.55	
3300	Independent Study Centers	1,526,167.48	49,554.62	1,575,722.10	87,377.24	1,663,099.34	
3400	Opportunity Schools	1,387,885.60	84,978.00	1,472,863.60	81,673.51	1,554,537.11	
3550	Community Day Schools	228,895.47	13,569.83	242,465.30	13,445.23	255,910.53	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	203,732.07	0.00	203,732.07	11,297.39	215,029.46	
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	3,139,771.51	190,539.60	3,330,311.11	184,673.04	3,514,984.15	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	18,452,909.04	699,569.29	19,152,478.33	1,062,046.86	20,214,525.19	
6000	Regional Occupational Ctr/Prg (ROCP)	31,158.00	160,974.40	192,132.40	10,654.16	202,786.56	
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	216,682.05	198,251.65	414,933.70	23,008.98	437,942.68	
8500	Child Care and Development Services	64,692.94	40,735.75	105,428.69	5,846.25	111,274.94	
Other Costs							
----	Food Services				5,937.57	5,937.57	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				1,162,871.44	1,162,871.44	
----	Other Outgo				5,055,038.64	5,055,038.64	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation		667,265.98	667,265.98	745,705.77	1,412,971.75	
----	Indirect Costs Charged to Other Funds				(663,692.02)	(663,692.02)	
----	Total General Fund Expenditures	167,073,715.16	11,268,858.44	178,342,573.60	9,934,498.60	194,500,919.85	

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

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	97,626,900.60	6,597,595.07	2,597,791.74	10,676,050.75	7,680,986.01	2,688,304.25	1,384,101.32			10,684,362.90	0.00	139,936,092.64
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	1,018,852.27	1,266.00	22,276.92	366,988.46	312,192.74	0.00	0.00			164,151.97	0.00	1,885,728.36
3300	Independent Study Centers	1,049,638.19	39.03	0.00	207,297.34	182,872.25	0.00	0.00			79,495.67	6,825.00	1,526,167.48
3400	Opportunity Schools	1,081,419.87	27,804.46	3,924.88	109,458.85	105,514.61	0.00	0.00			59,762.93	0.00	1,387,885.60
3550	Community Day Schools	174,816.07	0.00	0.00	16,443.55	9,299.00	0.00	0.00			14,686.85	13,650.00	228,895.47
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	170,731.61	32,971.76	28.70	0.00	0.00	0.00	0.00			0.00	0.00	203,732.07
4110	Regular Education, Adult Centers	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	2,145,429.62	885,775.73	52,656.64	84.68	55,241.43	0.00	0.00			583.41	0.00	3,139,771.51
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	13,340,120.73	343,989.62	1,040.00	0.00	3,858,627.92	893,974.19	0.00			15,156.58	0.00	18,452,909.04
6000	ROC/P	31,158.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	31,158.00
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		211,752.80	0.00	4,929.25	0.00	216,682.05
8500	Child Care and Development Services	0.00	0.00	0.00	6,871.58	0.00	0.00		0.00	0.00	57,821.36	0.00	64,692.94
Total Direct Charged Costs		116,639,066.96	7,889,441.67	2,677,718.88	11,383,195.21	12,204,733.96	3,582,278.44	1,384,101.32	211,752.80	0.00	11,080,950.92	20,475.00	167,073,715.16

* 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	0.00
1110	Regular Education, K-12	1,286,434.56	7,736,726.11	16,347.38	9,039,508.05	
3100	Alternative Schools	0.00	0.00	0.00	0.00	
3200	Continuation Schools	17,168.39	106,366.54	376.34	123,911.27	
3300	Independent Study Centers	11,445.59	38,109.03	0.00	49,554.62	
3400	Opportunity Schools	11,445.59	73,254.03	278.38	84,978.00	
3550	Community Day Schools	1,271.73	12,298.10	0.00	13,569.83	
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	6,345.95	184,193.65	0.00	190,539.60	
4850	Migrant Education	0.00	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	124,629.87	574,091.38	848.04	699,569.29	
6000	ROC/P	0.00	160,904.80	69.60	160,974.40	
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	198,251.65	0.00	198,251.65	
8500	Child Care and Development Svcs.	1,271.73	39,464.02	0.00	40,735.75	
Other Funds						
--	Adult Education (Fund 11)		19,901.38		19,901.38	
--	Child Development (Fund 12)	34,820.06	121,361.47	0.00	156,181.53	
--	Cafeteria (Funds 13 and 61)		491,183.07		491,183.07	
Total Allocated Support Costs		1,494,833.47	9,756,105.23	17,919.74	11,268,858.44	

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

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form PCR

A. Central Administration Costs in General Fund		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,102,611.59
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)	6,731,557.46
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	2,764,021.58
5	Total Central Administration Costs in General Fund	10,598,190.63
B. Direct Charged and Allocated Costs in General Fund		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	167,073,715.16
2	Total Allocated Costs (from Form PCR, Column 2, Total)	11,268,858.44
3	Total Direct Charged and Allocated Costs in General Fund	178,342,573.60
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	369,137.68
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	3,082,882.06
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	9,328,438.71
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	12,780,458.45
D. Total Direct Charged and Allocated Costs (B3 + C5)		191,123,032.05
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.55%

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)	5,937.57				5,937.57
Enterprise (Objects 1000-5999, 6400 and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			1,162,871.44		1,162,871.44
Other Outgo (Objects 1000-7999)				5,055,038.64	5,055,038.64
Total Other Costs	5,937.57	0.00	1,162,871.44	5,055,038.64	6,223,847.65

	----- 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)	
	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)	602,630.32	3,667.67	193,065.81	695,469.71	9,698,663.72	57,441.51	17,919.74
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							
1110 Regular Education, K-12	1,011.56	1,011.56	1,011.56	1,011.56	913.57		6,342.00
3100 Alternative Schools							
3200 Continuation Schools	13.50	13.50	13.50	13.50	12.56		146.00
3300 Independent Study Centers	9.00	9.00	9.00	9.00	4.50		
3400 Opportunity Schools	9.00	9.00	9.00	9.00	8.65		108.00
3550 Community Day Schools	1.00	1.00	1.00	1.00	1.00	1.00	
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	4.99	4.99	4.99	4.99	21.75		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	98.00	98.00	98.00	98.00	67.79		329.00
6000 ROC/P					19.00		27.00
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)					2.35		
-- Child Development (Fund 12)	27.38	27.38	27.38	27.38	8.00	14.00	
-- Cafeteria (Funds 13 & 61)					58.00		
C. Total Allocation Factors	1,175.43	1,175.43	1,175.43	1,175.43	1,145.24	15.00	6,952.00

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 Basic	NCLB: Title I, Pt D, N&D	NCLB: Title I, Pt A PI Corr Action	Sp Ed IDEA, Basic Grant	Sp Ed IDEA B, Sec611 Private Schl	ARRA IDEA B, Sec611 Local
1. Prior Year Carryover	419,621.94		6,052.94				
2. a. Current Year Award	6,218,222.00	1,338,110.00		900,000.00	3,606,824.00	0.00	4,366,704.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	6,218,222.00	1,338,110.00	0.00	900,000.00	3,606,824.00	0.00	4,366,704.00
3. Required Matching Funds/Other					634,285.50	19,696.85	
4. Total Available Award (sum lines 1, 2d, & 3)	6,637,843.94	1,338,110.00	6,052.94	900,000.00	4,241,109.50	19,696.85	4,366,704.00
REVENUES							
5. Revenue Deferred from Prior Year			4,457.94				
6. Cash Received in Current Year	2,884,311.94	1,204,299.00	1,595.00	819,000.00	2,705,118.00		878,799.00
7. Contributed Matching Funds					634,285.50	19,696.85	
8. Total Available (sum lines 5, 6, & 7)	2,884,311.94	1,204,299.00	6,052.94	819,000.00	3,339,403.50	19,696.85	878,799.00
EXPENDITURES							
9. Donor-Authorized Expenditures	6,087,879.73		2,895.73	719,614.12	4,241,109.50	19,696.85	25,787.98
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,087,879.73	0.00	2,895.73	719,614.12	4,241,109.50	19,696.85	25,787.98
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(3,203,567.79)	1,204,299.00	3,157.21	99,385.88	(901,706.00)	0.00	853,011.02
a. Deferred Revenue		1,204,299.00	3,157.21	99,385.88			853,011.02
b. Accounts Payable							
c. Accounts Receivable	3,203,567.79				901,706.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	549,964.21	1,338,110.00	3,157.21	180,385.88	0.00	0.00	4,340,916.02
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)	463,310.21	1,338,110.00	3,157.21	180,385.88			4,340,916.02
	6,087,879.73	0.00	2,895.73	719,614.12	3,606,824.00	0.00	25,787.98

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Sp Ed IDEA Pt B, Pt B, Sec619	ARRA IDEA Pt B, SEC619 Preschl	Sp Ed IDEA Preschl, Pt B, Sec611	Sp Ed IDEA Pt B, SEC611, Preschl	Sp Ed IDEA Preschl Staff Dev	Vocational and Applied Technology	NCLB: Title IV, Pt A Safe & Drug Free
1. Prior Year Carryover							22,134.95
2. a. Current Year Award	74,679.00	117,434.00	124,675.00	158,325.00	472.00	201,569.00	102,879.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	74,679.00	117,434.00	124,675.00	158,325.00	472.00	201,569.00	102,879.00
3. Required Matching Funds/Other	1.00		5,265.20				
4. Total Available Award	74,680.00	117,434.00	129,940.20	158,325.00	472.00	201,569.00	125,013.95
(sum lines 1, 2d, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	56,010.00	23,487.00	91,623.00	31,665.00	383.00		63,286.95
7. Contributed Matching Funds	1.00		5,265.20				
8. Total Available (sum lines 5, 6, & 7)	56,011.00	23,487.00	96,888.20	31,665.00	383.00	0.00	63,286.95
EXPENDITURES							
9. Donor-Authorized Expenditures	74,680.00	2,728.68	129,940.20	9,736.54	472.00	201,569.00	105,107.30
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	74,680.00	2,728.68	129,940.20	9,736.54	472.00	201,569.00	105,107.30
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)	(18,669.00)	20,758.32	(33,052.00)	21,928.46	(89.00)	(201,569.00)	(41,820.35)
a. Deferred Revenue		20,758.32		21,928.46			
b. Accounts Payable	18,669.00		33,052.00		89.00	201,569.00	41,820.35
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	114,705.32	0.00	148,588.46	0.00	0.00	19,906.65
15. If Carryover is allowed, enter line 14 amount here		114,705.32		148,588.46			19,906.65
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	74,679.00	2,728.68	124,675.00	9,736.54	472.00	201,569.00	105,107.30

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	NCLB: Title II, Pt A	NCLB: Title II, Pt A Principal Training	NCLB: Title II, Pt D	Title V Innovative Strategies	NCLB: Title III, LEP Students	McKinney-Vnto Homeless Grant	Smaller Learning Communities
	4035	4036	4045	4110	4203	5630	5850
	8290	8290	8290	8290	8290	8290	8290
	4035	4036	4045	4110	4203	5630	5850
1. Prior Year Carryover	266,843.89	3,066.00	1,161.70	30,881.96	177,269.58		
2. a. Current Year Award	1,146,970.00			23,154.00	589,855.00	125,000.00	95,220.59
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,146,970.00	0.00	0.00	23,154.00	589,855.00	125,000.00	95,220.59
3. Required Matching Funds/Other							95,337.72
4. Total Available Award (sum lines 1, 2d, & 3)	1,413,813.89	3,066.00	1,161.70	54,035.96	767,124.58	125,000.00	190,558.31
REVENUES							
5. Revenue Deferred from Prior Year		3,066.00					
6. Cash Received in Current Year	266,843.89		1,161.70	54,035.96	649,153.58	93,750.00	51,169.09
7. Contributed Matching Funds							95,337.72
8. Total Available (sum lines 5, 6, & 7)	266,843.89	3,066.00	1,161.70	54,035.96	649,153.58	93,750.00	146,506.81
EXPENDITURES							
9. Donor-Authorized Expenditures	1,248,644.36	3,066.00	1,161.70	54,035.96	652,012.66	111,037.00	190,558.31
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,248,644.36	3,066.00	1,161.70	54,035.96	652,012.66	111,037.00	190,558.31
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(981,800.47)	0.00	0.00	0.00	(2,859.08)	(17,287.00)	(44,051.50)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	981,800.47				2,859.08	17,287.00	44,051.50
14. Unused Grant Award Calculation (line 4 minus line 9)	165,169.53	0.00	0.00	0.00	115,111.92	13,963.00	0.00
15. If Carryover is allowed, enter line 14 amount here	165,169.53				115,111.92	13,963.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,248,644.36	3,066.00	1,161.70	54,035.96	652,012.66	111,037.00	95,220.59

Colton Joint Unified
 San Bernardino County
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
REVENUE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	927,032.96
2. a. Current Year Award	19,190,092.59
b. Transferability (NCLB)	0.00
c. Other Adjustments	0.00
d. Adj Curr Yr Award	
(sum lines 2a, 2b, & 2c)	19,190,092.59
3. Required Matching Funds/Other	754,586.27
4. Total Available Award	
(sum lines 1, 2d, & 3)	20,871,711.82
REVENUES	
5. Revenue Deferred from Prior Year	7,523.94
6. Cash Received in Current Year	9,875,692.11
7. Contributed Matching Funds	754,586.27
8. Total Available (sum lines 5, 6, & 7)	10,637,802.32
EXPENDITURES	
9. Donor-Authorized Expenditures	13,881,733.62
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	13,881,733.62
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(3,243,931.30)
a. Deferred Revenue	2,202,539.89
b. Accounts Payable	0.00
c. Accounts Receivable	5,446,471.19
14. Unused Grant Award Calculation (line 4 minus line 9)	6,989,978.20
15. If Carryover is allowed, enter line 14 amount here	6,903,324.20
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	13,127,147.35

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	After School Ed & Safety ASSES	NBC Teacher Incentive Grant	Teacher Recruitment & Retention	Parent/Teacher Involvement	Workability	Sp Ed Low Incidence	Sp Ed Staff Dev
1. a. Prior Year Carryover	6010	6267	6275	6340	6520	6530	6535
b. Restr Bal Transfers (Obj 8997)			596,753.43	17,761.18			
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)			(500,000.00)	(6,274.40)			
2. a. Current Year Award	0.00	43,257.45	96,753.43	11,486.78	0.39	0.00	0.00
b. Block Grant Transfers (Obj 8995)	332,841.62				137,546.00	2,404.00	6,494.00
c. Cat Flex Transfers (Obj 8998)		(12,411.45)					
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	332,841.62	(12,411.45)	0.00	0.00	137,546.00	2,404.00	6,494.00
3. Required Matching Funds/Other	27,486.38						
4. Total Available Award (sum lines 1c, 2e, & 3)	360,328.00	30,846.00	96,753.43	11,486.78	137,546.39	2,404.00	6,494.00
REVENUES							
5. Revenue Deferred from Prior Year		13,257.45	596,753.43	7,761.18			
6. Cash Received in Current Year	299,127.62	30,000.00		8,000.00	103,160.39	1,803.00	3,459.00
7. Contributed Matching Funds	27,486.38						
8. Total Available (sum lines 5, 6, & 7)	326,614.00	43,257.45	596,753.43	15,761.18	103,160.39	1,803.00	3,459.00
EXPENDITURES							
9. Donor-Authorized Expenditures	360,328.00	30,846.00	55,317.10	11,486.78	137,546.39	2,404.00	6,494.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	360,328.00	30,846.00	55,317.10	11,486.78	137,546.39	2,404.00	6,494.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		(12,411.45)	(500,000.00)	(6,274.40)			
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(33,714.00)	0.00	41,436.33	(2,000.00)	(34,386.00)	(601.00)	(3,035.00)
a. Deferred Revenue			41,436.33				
b. Accounts Payable							
c. Accounts Receivable	33,714.00			2,000.00	34,386.00	601.00	3,035.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	41,436.33	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here			41,436.33				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	332,841.62	43,257.45	555,317.10	17,761.18	137,546.39	2,404.00	6,494.00

STATE PROGRAM NAME	TUPE	Ag Incentive	High Priority Schools Grant	Certificated Staff Mentoring	TOTAL
RESOURCE CODE	6660	7010	7258	7276	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	6660	7010	7258	7276	
AWARD					
1. a. Prior Year Carryover	4,178.04				661,950.49 (506,274.40)
b. Restr Bal Transfers (Obj 8997)					
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	4,178.04	0.00	0.00	0.00	155,676.09
2. a. Current Year Award	35,404.00	5,831.00	3,386,400.00		3,906,920.62
b. Block Grant Transfers (Obj 8995)					0.00
c. Cat Flex Transfers (Obj 8998)					(12,411.45)
d. Other Adjustments					0.00
e. Adj Curr Yr Award (sum lines 2a through 2d)	35,404.00	5,831.00	3,386,400.00	0.00	3,894,509.17
3. Required Matching Funds/Other		5,831.00			33,317.38
4. Total Available Award (sum lines 1c, 2e, & 3)	39,582.04	11,662.00	3,386,400.00	0.00	4,083,502.64
REVENUES					
5. Revenue Deferred from Prior Year	4,178.04			378,000.00	999,950.10
6. Cash Received in Current Year	35,404.00	5,831.00	3,386,400.00		3,873,185.01
7. Contributed Matching Funds		5,831.00			33,317.38
8. Total Available (sum lines 5, 6, & 7)	39,582.04	11,662.00	3,386,400.00	378,000.00	4,906,452.49
EXPENDITURES					
9. Donor-Authorized Expenditures	16,411.17	11,662.00	3,386,400.00		4,018,895.44
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	16,411.17	11,662.00	3,386,400.00	0.00	4,018,895.44
12. Amounts Included in Line 6 above for Prior Year Adjustments					(518,685.85)
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	23,170.87	0.00	0.00	378,000.00	368,871.20
a. Deferred Revenue	23,170.87				64,607.20
b. Accounts Payable				378,000.00	378,000.00
c. Accounts Receivable					73,736.00
14. Unused Grant Award Calculation (line 4 minus line 9)	23,170.87	0.00	0.00	0.00	64,607.20
15. If Carryover is allowed, enter line 14 amount here	23,170.87				64,607.20
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,411.17	5,831.00	3,386,400.00	0.00	4,504,263.91

LOCAL PROGRAM NAME	Donations-Birney	Donations-Cooley Ranch	Donations-Crestmore	Donations-D'Arcy	Donations-Grand Terrace	Donations-Grant	Donations-Grimes
RESOURCE CODE	790	790	790	790	790	790	790
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	0790/110	0790/120	0790/130	0790/140	0790/150	0790/160	0790/170
AWARD							
1. a. Prior Year Carryover	11,179.36	8,631.03	15,627.27	8,676.38	2,396.71	2,026.17	4,770.60
b. Restir Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover							
(sum lines 1a & 1b)	11,179.36	8,631.03	15,627.27	8,676.38	2,396.71	2,026.17	4,770.60
2. a. Current Year Award	9,237.59	19,047.04	1,156.56	5,918.61	15,734.75	2,078.33	2,317.65
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	9,237.59	19,047.04	1,156.56	5,918.61	15,734.75	2,078.33	2,317.65
3. Required Matching Funds/Other							
4. Total Available Award	20,416.95	27,678.07	16,783.83	14,594.99	18,131.46	4,104.50	7,088.25
(sum lines 1c, 2c, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year	11,179.36	8,631.03	15,627.27	8,676.38	2,396.71	2,026.17	4,770.60
6. Cash Received in Current Year	9,237.59	19,047.04	1,156.56	5,918.61	15,734.75	2,078.33	2,317.65
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	20,416.95	27,678.07	16,783.83	14,594.99	18,131.46	4,104.50	7,088.25
EXPENDITURES							
9. Donor-Authorized Expenditures	7,570.20	20,512.33	1,623.30	2,832.45	17,413.01	1,840.13	3,593.94
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	7,570.20	20,512.33	1,623.30	2,832.45	17,413.01	1,840.13	3,593.94
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	12,846.75	7,165.74	15,160.53	11,762.54	718.45	2,264.37	3,494.31
a. Deferred Revenue	12,846.75	7,165.74	15,160.53	11,762.54	718.45	2,264.37	3,494.31
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	12,846.75	7,165.74	15,160.53	11,762.54	718.45	2,264.37	3,494.31
15. If Carryover is allowed, enter line 14 amount here	12,846.75	7,165.74	15,160.53	11,762.54	718.45	2,264.37	3,494.31
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,570.20	20,512.33	1,623.30	2,832.45	17,413.01	1,840.13	3,593.94

LOCAL PROGRAM NAME	Donations-Jurupa Vista	Donations-Lewis	Donations-Lincoln	Donations-McKinley	Donations-Reche Canyon	Donations-Rogers	Donations-Smith
RESOURCE CODE	790	790	790	790	790	790	790
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	0790/180	0790/190	0790/200	0790/210	0790/220	0790/230	0790/240
AWARD							
1. a. Prior Year Carryover	3,000.18		2,803.17	3,639.08		2,285.37	528.78
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	3,000.18	0.00	2,803.17	3,639.08	0.00	2,285.37	528.78
2. a. Current Year Award	11,478.30	596.74	3,699.82	920.66	6,141.79	2,221.77	1,908.62
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	11,478.30	596.74	3,699.82	920.66	6,141.79	2,221.77	1,908.62
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	14,478.48	596.74	6,502.99	4,559.74	6,141.79	4,507.14	2,437.40
REVENUES							
5. Revenue Deferred from Prior Year	3,000.18		2,803.17	3,639.08		2,285.37	528.78
6. Cash Received in Current Year	11,478.30	596.74	3,699.82	920.66	6,141.79	2,221.77	1,908.62
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	14,478.48	596.74	6,502.99	4,559.74	6,141.79	4,507.14	2,437.40
EXPENDITURES							
9. Donor-Authorized Expenditures	13,319.95	0.00	2,894.66	2,871.04	5,612.20	1,323.50	1,752.58
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	13,319.95	0.00	2,894.66	2,871.04	5,612.20	1,323.50	1,752.58
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,158.53	596.74	3,608.33	1,688.70	529.59	3,183.64	684.82
a. Deferred Revenue	1,158.53	596.74	3,608.33	1,688.70	529.59	3,183.64	684.82
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	1,158.53	596.74	3,608.33	1,688.70	529.59	3,183.64	684.82
15. If Carryover is allowed, enter line 14 amount here	1,158.53	596.74	3,608.33	1,688.70	529.59	3,183.64	684.82
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	13,319.95	0.00	2,894.66	2,871.04	5,612.20	1,323.50	1,752.58

LOCAL PROGRAM NAME	Donations- Sycamore Hills	Donations-Terrace View	Donations-Wilson	Donations- Zimmerman	Donations-BMS	Donations-CMS	Donations-RHMS
RESOURCE CODE	790	790	790	790	790	790	790
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	0790/245	0790/250	0790/260	0790/270	0790/310	0790/320	0790/330
AWARD							
1. a. Prior Year Carryover	2,836.44	6,284.06	13,977.12	5,452.48	3,123.48	749.43	10,405.29
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover							
(sum lines 1a & 1b)	2,836.44	6,284.06	13,977.12	5,452.48	3,123.48	749.43	10,405.29
2. a. Current Year Award	929.11	27,132.07	4,888.67	12,121.67	318.62	2,269.38	1,694.37
b. Other Adjustments							
c. Adj Curr Yr Award	929.11	27,132.07	4,888.67	12,121.67	318.62	2,269.38	1,694.37
(sum lines 2a & 2b)							
3. Required Matching Funds/Other							
4. Total Available Award	3,765.55	33,416.13	18,865.79	17,574.15	3,442.10	3,018.81	12,099.66
(sum lines 1c, 2c, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year	2,836.44	6,284.06	13,977.12	5,452.48	3,123.48	749.43	10,405.29
6. Cash Received in Current Year	929.11	27,132.07	4,888.67	12,121.67	318.62	2,269.38	1,694.37
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,765.55	33,416.13	18,865.79	17,574.15	3,442.10	3,018.81	12,099.66
EXPENDITURES							
9. Donor-Authorized Expenditures	1,538.78	30,063.97	8,892.10	15,269.82	2,275.41	0.00	1,569.08
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,538.78	30,063.97	8,892.10	15,269.82	2,275.41	0.00	1,569.08
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)	2,226.77	3,352.16	9,973.69	2,304.33	1,166.69	3,018.81	10,530.58
a. Deferred Revenue	2,226.77	3,352.16	9,473.69	2,304.33	1,166.69	3,018.81	10,530.58
b. Accounts Payable			500.00				
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	2,226.77	3,352.16	9,973.69	2,304.33	1,166.69	3,018.81	10,530.58
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,538.78	30,063.97	8,892.10	15,269.82	2,275.41	0.00	1,569.08

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	Donations-DO	Staff Dev - BTSA	Special Project Administration	APIP	TOTAL
RESOURCE CODE	790	7280	9010	9015	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	0790/8699	7280	9010	9015	
AWARD					
1. a. Prior Year Carryover	258.79	122,512.33		95,286.00	361,255.22
b. Restr Bal Transfers (Obj 8997)					0.00
c. Adj Prior Year Carryover					
(sum lines 1a & 1b)	258.79	122,512.33	0.00	95,286.00	361,255.22
2. a. Current Year Award	1,000.00	228,318.75	3,000.00	100,000.00	491,234.88
b. Other Adjustments					0.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	1,000.00	228,318.75	3,000.00	100,000.00	491,234.88
3. Required Matching Funds/Other		(218,682.84)			(218,682.84)
4. Total Available Award	1,258.79	132,148.24	3,000.00	195,286.00	633,807.26
(sum lines 1c, 2c, & 3)					
REVENUES					
5. Revenue Deferred from Prior Year	258.79	122,512.33			265,969.22
6. Cash Received in Current Year	1,000.00	184,528.12	3,000.00	128,550.80	475,995.05
7. Contributed Matching Funds		(218,682.84)			(218,682.84)
8. Total Available (sum lines 5, 6, & 7)	1,258.79	88,357.61	3,000.00	128,550.80	523,281.43
EXPENDITURES					
9. Donor-Authorized Expenditures	258.79	132,148.24	3,000.00	147,988.81	455,480.87
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	258.79	132,148.24	3,000.00	147,988.81	455,480.87
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	1,000.00	(43,790.63)	0.00	(19,438.01)	67,800.56
a. Deferred Revenue	1,000.00				130,579.20
b. Accounts Payable					500.00
c. Accounts Receivable		43,790.63		19,438.01	63,228.64
14. Unused Grant Award Calculation (line 4 minus line 9)	1,000.00	0.00	0.00	47,297.19	178,326.39
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)	258.79	350,831.08	3,000.00	147,988.81	674,113.71

FEDERAL PROGRAM NAME	SFSF	Med-Cal	MAA	TOTAL
FEDERAL CATALOG NUMBER				
RESOURCE CODE	3200	5640	9005	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)	3200	5640	9005	
AWARD				
1. Prior Year Restricted Ending Balance		71,048.72	495,691.63	566,740.35
2. a. Current Year Award	8,833,500.00	325,108.94	294,041.28	9,452,650.22
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	8,833,500.00	325,108.94	294,041.28	9,452,650.22
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	8,833,500.00	396,157.66	789,732.91	10,019,390.57
REVENUES				
5. Cash Received in Current Year	6,149,425.00	259,762.99	294,041.28	6,703,229.27
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,684,075.00	65,345.95	0.00	2,749,420.95
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,684,075.00	65,345.95	0.00	2,749,420.95
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	8,833,500.00	325,108.94	294,041.28	9,452,650.22
EXPENDITURES				
10. Donor-Authorized Expenditures		163,214.83	165,837.13	329,051.96
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	0.00	163,214.83	165,837.13	329,051.96
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	8,833,500.00	232,942.83	623,895.78	9,690,338.61

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	Donations-THMS	Donations-BHS	Donations-CHS	Donations-SMHS	Donations-WHS	Donations-Health Services	Donations-Communications
RESOURCE CODE	790	790	790	790	790	790	790
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	0790/340	0790/420	0790/440	0790/520	0790/560	0790/761	0790/810
AWARD							
1. a. Prior Year Carryover	15,864.86	10,443.37	7,298.42	199.05		1,000.00	
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover							
(sum lines 1a & 1b)	15,864.86	10,443.37	7,298.42	199.05	0.00	1,000.00	0.00
2. a. Current Year Award	20,061.71	2,900.00	1,810.16	232.14	100.00		2,000.00
b. Other Adjustments							
c. Adj Curr Yr Award	20,061.71	2,900.00	1,810.16	232.14	100.00	0.00	2,000.00
(sum lines 2a & 2b)							
3. Required Matching Funds/Other							
4. Total Available Award	35,926.57	13,343.37	9,108.58	431.19	100.00	1,000.00	2,000.00
(sum lines 1c, 2c, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year	15,864.86	10,443.37	7,298.42	199.05		1,000.00	
6. Cash Received in Current Year	20,061.71	2,900.00	1,810.16	232.14	100.00		2,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	35,926.57	13,343.37	9,108.58	431.19	100.00	1,000.00	2,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	18,086.89	2,204.34	8,201.35	0.00	0.00	0.00	824.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	18,086.89	2,204.34	8,201.35	0.00	0.00	0.00	824.00
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)	17,839.68	11,139.03	907.23	431.19	100.00	1,000.00	1,176.00
a. Deferred Revenue	17,889.68	11,139.03	907.23	431.19	100.00	1,000.00	1,176.00
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	17,839.68	11,139.03	907.23	431.19	100.00	1,000.00	1,176.00
15. If Carryover is allowed, enter line 14 amount here	17,839.68	11,139.03	907.23	431.19	100.00	1,000.00	1,176.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	18,036.89	2,204.34	8,201.35	0.00	0.00	0.00	824.00

INTERFUND ACTIVITIES



STATE PROGRAM NAME	Lottery	CSR K-3	Community Day School	Cal-SAFE Support Services	CBET	ELAP	Lottery Prop20
RESOURCE CODE	1100	1300	2430	6091	6285	6286	6300
REVENUE OBJECT	8560	8434	8091/8311/8980	8590	8590	8590	8560
LOCAL DESCRIPTION (if any)	1100	1300	2430	6091	6285	6286	6300
AWARD							
1. a. Prior Year Restricted Ending Balance	1,560,657.78			165,271.25 (51,241.25)	92,592.34	116,414.95 (116,414.95)	121,297.81
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,560,657.78	0.00	0.00	114,030.00	92,592.34	0.00	121,297.81
2. a. Current Year Award	2,652,548.91	7,966,222.00	112,475.00	134,374.60	178,760.00	234,754.00	316,585.06
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments				(113,305.61)	(19,063.79)		
e. Adj Curr Yr Award (sum lines 2a through 2d)	2,652,548.91	7,966,222.00	112,475.00	21,068.99	159,696.21	234,754.00	316,585.06
3. Required Matching Funds/Other		4,439,877.29	177,379.85				
4. Total Available Award (sum lines 1c, 2e, & 3)	4,213,206.69	12,406,099.29	289,854.85	135,098.99	252,288.55	234,754.00	437,882.87
REVENUES							
5. Cash Received in Current Year	1,444,312.14	5,575,405.00	81,796.00	63,162.60	178,760.00		5,925.06
6. Amounts Included in Line 5 for Prior Year Adjustments				(113,305.61)	(19,063.79)		
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	1,208,236.77	2,390,817.00	30,679.00	71,212.00	0.00	234,754.00	310,660.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	1,208,236.77	2,390,817.00	30,679.00	71,212.00	0.00	234,754.00	310,660.00
8. Contributed Matching Funds		4,439,877.29	177,379.85				
9. Total Available (sum lines 5, 7c, & 8)	2,652,548.91	12,406,099.29	289,854.85	134,374.60	178,760.00	234,754.00	316,585.06
EXPENDITURES							
10. Donor-Authorized Expenditures	2,638,029.59	12,406,099.29	289,854.85	135,098.99	252,288.55	175,769.41	437,882.87
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2,638,029.59	12,406,099.29	289,854.85	135,098.99	252,288.55	175,769.41	437,882.87
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,575,177.10	0.00	0.00	0.00	0.00	58,984.59	0.00

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	ROP	ROP-Handicapped	School Safety & Violence Prevention	Special Education	Arts & Music Block Grant	Arts, Music & PE Supplies & Equip	CAHSEE Intensive Instruction
RESOURCE CODE	6350	6360	6405	6500	6760	6761	7055
REVENUE OBJECT	8311	8311	8590	8091/8590/8792	8590	8590	8590
LOCAL DESCRIPTION (if any)	6350	6360	6405	6500	6760	6761	7055
AWARD							
1. a. Prior Year Restricted Ending Balance			233,405.38		452,376.24	899,089.02	3,652.74
b. Restr Bal Transfers (Obj 8997)			(100,000.00)		(380,727.77)	(432,582.59)	
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	133,405.38	0.00	71,648.47	466,506.43	3,652.74
2. a. Current Year Award	2,755,904.00	3,124.00	302,600.00	13,510,379.91	351,058.00		
b. Block Grant Transfers (Obj 8995)			(93,957.91)				
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	2,755,904.00	3,124.00	208,642.09	13,510,379.91	351,058.00	0.00	150,737.48
3. Required Matching Funds/Other				642,944.51			108,486.92
4. Total Available Award (sum lines 1c, 2e, & 3)	2,755,904.00	3,124.00	342,047.47	14,153,324.42	422,706.47	466,506.43	262,877.14
REVENUES							
5. Cash Received in Current Year	1,960,955.00	2,482.00		12,237,589.41	210,395.00		150,737.48
6. Amounts Included in Line 5 for Prior Year Adjustments			(93,957.91)				
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	794,949.00	642.00	302,600.00	1,272,790.50	140,663.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	794,949.00	642.00	302,600.00	1,272,790.50	140,663.00	0.00	0.00
8. Contributed Matching Funds				642,944.51			108,486.92
9. Total Available (sum lines 5, 7c, & 8)	2,755,904.00	3,124.00	302,600.00	14,153,324.42	351,058.00	0.00	259,224.40
EXPENDITURES							
10. Donor-Authorized Expenditures	2,755,904.00	3,124.00	342,047.47	14,153,324.42	422,706.47	466,506.43	262,877.14
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2,755,904.00	3,124.00	342,047.47	14,153,324.42	422,706.47	466,506.43	262,877.14
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STATE PROGRAM NAME	Supplemental School Counselors	EIA:SCE	EIA:LEP	GATE	IMFRP	Inst Mtis-ELL	Home to Sch'l Transportation
RESOURCE CODE	7080	7090	7091	7140	7156	7157	7230
REVENUE OBJECT	8590	8311	8311	8311	8590	8590	8311
LOCAL DESCRIPTION (if any)	7080	7090	7091	7140	7156	7157	7230
AWARD							
1. a. Prior Year Restricted Ending Balance	326,216.17	675,277.35				108,592.72	
b. Restr Bal Transfers (Obj 8997)	(100,000.00)						
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	226,216.17	675,277.35	0.00	0.00	0.00	108,592.72	0.00
2. a. Current Year Award	674,673.00	1,867,049.00	1,520,446.00	183,585.00	1,432,673.00	5,525.00	620,178.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)	(68,483.33)			(47,461.21)	840,964.84		249,446.92
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	606,189.67	1,867,049.00	1,520,446.00	136,123.79	2,273,637.84	5,525.00	869,624.92
3. Required Matching Funds/Other					330,182.89		1,989,444.03
4. Total Available Award (sum lines 1c, 2e, & 3)	832,405.84	2,542,326.35	1,520,446.00	136,123.79	2,603,820.73	114,117.72	2,859,068.95
REVENUES							
5. Cash Received in Current Year		1,856,210.00	1,520,446.00	157,135.00	1,432,673.00	5,525.00	646,936.49
6. Amounts Included in Line 5 for Prior Year Adjustments	(68,483.33)			(47,461.21)	840,964.84		
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	674,673.00	10,839.00	0.00	26,450.00	0.00	0.00	222,688.43
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	674,673.00	10,839.00	0.00	26,450.00	0.00	0.00	222,688.43
8. Contributed Matching Funds					330,182.89		
9. Total Available (sum lines 5, 7c, & 8)	674,673.00	1,867,049.00	1,520,446.00	183,585.00	1,762,855.89	5,525.00	869,624.92
EXPENDITURES							
10. Donor-Authorized Expenditures	832,405.84	2,138,498.27	1,257,796.35	136,123.79	2,603,820.73	114,117.72	2,859,068.95
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	832,405.84	2,138,498.27	1,257,796.35	136,123.79	2,603,820.73	114,117.72	2,859,068.95
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	403,828.08	262,649.65	0.00	0.00	0.00	0.00

STATE PROGRAM NAME	Sp Ed Transportation	PAR	Staff Dev-Math & Reading	AB75 Principal Training	AB825 Pupil Retention	AB825 Professional Development	AB825 Targeted Inst Improvement
RESOURCE CODE	7240	7271	7294	7325	7390	7393	7394
REVENUE OBJECT	8311	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	7240	7271	7294	7325	7390	7393	7394
AWARD							
1. a. Prior Year Restricted Ending Balance		469.08	1,143,670.26 (400,000.00)	35,016.75	175,887.97 (34,815.87)	270,355.11 (270,355.11)	
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	469.08	743,670.26	35,016.75	141,072.10	0.00	0.00
2. a. Current Year Award	453,339.00	95,729.00	225,000.00	600.00	88,390.00	527,225.00	1,210,222.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)			(200,053.99)	(16,133.29)		(125,777.99)	
d. Other Adjustments			39,000.00				
e. Adj Curr Yr Award (sum lines 2a through 2d)	453,339.00	95,729.00	63,946.01	(15,533.29)	88,390.00	401,447.01	1,210,222.00
3. Required Matching Funds/Other	492,306.57						(1,210,222.00)
4. Total Available Award (sum lines 1c, 2e, & 3)	945,645.57	96,198.08	807,616.27	19,483.46	229,462.10	401,447.01	0.00
REVENUES							
5. Cash Received in Current Year	408,005.00	76,583.00	259,000.00	600.00	88,390.00	527,225.00	1,076,420.00
6. Amounts Included in Line 5 for Prior Year Adjustments			(200,053.99)	(16,133.29)		(125,777.99)	
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	45,334.00	19,146.00	5,000.00	0.00	0.00	0.00	133,802.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	45,334.00	19,146.00	5,000.00	0.00	0.00	0.00	133,802.00
8. Contributed Matching Funds	492,306.57						(1,210,222.00)
9. Total Available (sum lines 5, 7c, & 8)	945,645.57	95,729.00	264,000.00	600.00	88,390.00	527,225.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	945,645.57	96,198.08	807,616.27	19,483.46	229,462.10	401,447.01	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	945,645.57	96,198.08	807,616.27	19,483.46	229,462.10	401,447.01	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STATE PROGRAM NAME	AB825 Schl/Library Improvement	School Site Block Grant	District Block Grant	QEIA	TOTAL
RESOURCE CODE	7395	7396	7397	7400	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	7395	7396	7397	7400	
AWARD					
1. a. Prior Year Restricted Ending Balance	94,897.34	508,433.37	466,095.26	523,199.10	7,972,867.99
b. Restr Bal Transfers (Obj 8997)	(94,897.34)		(417,200.16)		(2,398,235.04)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	508,433.37	48,895.10	523,199.10	5,574,632.95
2. a. Current Year Award	1,617,672.00			1,020,600.00	40,212,428.96
b. Block Grant Transfers (Obj 8995)					0.00
c. Cat Flex Transfers (Obj 8998)	(144,316.27)				12,411.45
d. Other Adjustments					288,446.92
e. Adj Curr Yr Award (sum lines 2a through 2d)	1,473,355.73	0.00	0.00	1,020,600.00	40,513,287.33
3. Required Matching Funds/Other		(352,800.33)			6,617,599.73
4. Total Available Award (sum lines 1c, 2e, & 3)	1,473,355.73	155,633.04	48,895.10	1,543,799.10	52,705,520.01
REVENUES					
5. Cash Received in Current Year	1,617,672.00			1,020,600.00	32,604,940.18
6. Amounts Included in Line 5 for Prior Year Adjustments	(144,316.27)				12,411.45
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	0.00	0.00	0.00	7,895,935.70
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	7,895,935.70
8. Contributed Matching Funds					4,980,956.03
9. Total Available (sum lines 5, 7c, & 8)	1,617,672.00	0.00	0.00	1,020,600.00	45,481,831.91
EXPENDITURES					
10. Donor-Authorized Expenditures	1,473,355.73	155,633.04	48,895.10	1,543,799.10	50,404,880.59
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	1,473,355.73	155,633.04	48,895.10	1,543,799.10	50,404,880.59
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	2,300,639.42

LOCAL PROGRAM NAME	E-Rate	Best Practices Cohort	School Site Discretionary BG	Mandated Cost Incentive	RMA-Ongoing Major Maintenance	AB466 Site Reimbursement	BTSA
RESOURCE CODE	110	115	396	750	8150	9002	9280
REVENUE OBJECT	8699	8699	8990		8980		8990
LOCAL DESCRIPTION (if any)	110	115	396	750	8150	9002	9280
AWARD							
1. a. Prior Year Restricted Ending Balance	270,027.80	114,976.48		3,030,068.15	727,561.55	21,993.74	
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	270,027.80	114,976.48	0.00	3,030,068.15	727,561.55	21,993.74	0.00
2. a. Current Year Award	232,310.46	94,071.67					
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	232,310.46	94,071.67	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other			352,800.33		3,836,552.42		218,682.84
4. Total Available Award (sum lines 1c, 2c, & 3)	502,338.26	209,048.15	352,800.33	3,030,068.15	4,564,113.97	21,993.74	218,682.84
REVENUES							
5. Cash Received in Current Year	232,310.46	94,071.67					
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds			352,800.33		3,836,552.42		
9. Total Available (sum lines 5, 7c, & 8)	232,310.46	94,071.67	352,800.33	0.00	3,836,552.42	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	105,683.19	94,119.20		481,298.39	4,564,113.97	21,993.74	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	105,683.19	94,119.20	0.00	481,298.39	4,564,113.97	21,993.74	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	396,655.07	114,928.95	352,800.33	2,548,769.76	0.00	0.00	218,682.84

Colton Joint Unified
 San Bernardino County

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. a. Prior Year Restricted Ending Balance	4,164,627.72
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	4,164,627.72
2. a. Current Year Award	326,382.13
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	326,382.13
3. Required Matching Funds/Other	4,408,035.59
4. Total Available Award (sum lines 1c, 2c, & 3)	8,899,045.44
REVENUES	
5. Cash Received in Current Year	326,382.13
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00
8. Contributed Matching Funds	4,189,352.75
9. Total Available (sum lines 5, 7c, & 8)	4,515,734.88
EXPENDITURES	
10. Donor-Authorized Expenditures	5,267,208.49
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	5,267,208.49
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	3,631,836.95

Unaudited Actuals
2008-09 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(177,468.35)	0.00	(663,692.02)				
Other Sources/Uses Detail					26,906.60	1,045,641.00		
Fund Reconciliation							0.00	0.00
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	18,062.93	0.00				
Other Sources/Uses Detail					44,015.00	26,906.60		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	114,896.77	0.00	182,939.09	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	52,506.58	0.00	462,690.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					799,615.00	0.00		
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							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	9,945.00	0.00						
Other Sources/Uses Detail					202,011.00	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					131,893.61	131,893.61		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					18,686.32	0.00		
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					0.00	18,686.32		
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
2008-09 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	120.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
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	177,468.35	(177,468.35)	663,692.02	(663,692.02)	1,223,127.53	1,223,127.53	0.00	0.00