



*Mt. Diablo Unified  
School District*

***Unaudited  
Actuals***

**2008-2009**

*Presented to the Board of Education  
October 13, 2009*

# **Mt. Diablo Unified School District**

## **Board Of Education**

**Gary Eberhart, President**  
**Paul Strange, Vice President**  
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**Sherry Whitmarsh, Member**

## **Administration**

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**Alan Young, Ed. D., Associate Superintendent, Educational Services**  
**Gail Isserman, Assistant Superintendent, Personnel Services**  
**Mildred Browne, Ed. D., Assistant Superintendent, Pupil Services & Special Education**  
**Rose Lock, Assistant Superintendent, Elementary Education**  
**Peder Pedersen, Assistant Superintendent, Administrative Services**  
**Greg Rolen, General Counsel**

## **Fiscal Services**

**Bryan Richards, Director, Fiscal Services**  
**Nance Juner, Chief Accountant**  
**Mika Arbelbide, Fiscal Analyst II**  
**Jackie Galvin, Administrative Assistant**

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2008-09 Unaudited Actuals	2009-10 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	G	G
11	Adult Education Fund	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness	S	
53A	Analysis of Restricted Levies		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Categoricals - Federal/State/Local Grant Awards, Revenues and Expenditures		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
CORR	Education of Adults in County Correctional Facilities		
DAY	Community Day Schools	S	
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	182,218,757.30	7,189,797.68	189,408,554.98	169,680,193.00	5,036,550.00	174,716,743.00	-7.8%
2) Federal Revenue		8100-8299	402,858.06	28,266,944.55	28,669,802.61	225,054.00	22,521,397.00	22,746,451.00	-20.7%
3) Other State Revenue		8300-8599	16,894,600.15	54,986,527.28	71,881,127.43	27,789,772.00	33,100,968.00	60,890,740.00	-15.3%
4) Other Local Revenue		8600-8799	4,524,339.41	5,602,383.14	10,126,722.55	1,531,495.00	6,922,640.00	8,454,135.00	-16.5%
5) TOTAL, REVENUES			204,040,554.92	96,045,652.65	300,086,207.57	199,226,514.00	67,581,555.00	266,808,069.00	-11.1%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	101,446,866.99	34,641,595.94	136,088,462.93	91,336,704.00	32,326,414.00	123,663,118.00	-9.1%
2) Classified Salaries		2000-2999	22,464,564.48	23,094,524.85	45,559,089.33	20,648,126.41	19,594,642.00	40,242,768.41	-11.7%
3) Employee Benefits		3000-3999	31,459,761.16	20,855,613.88	52,315,375.04	31,988,187.33	21,719,245.00	53,707,432.33	2.7%
4) Books and Supplies		4000-4999	2,406,577.47	8,045,946.54	10,452,524.01	5,131,265.26	7,642,026.00	12,773,291.26	22.2%
5) Services and Other Operating Expenditures		5000-5999	12,936,836.64	25,073,020.97	38,009,857.61	495,581.00	33,467,868.00	33,963,449.00	-10.6%
6) Capital Outlay		6000-6999	1,019,349.25	1,210,436.58	2,229,785.83	137,720.00	55,000.00	192,720.00	-91.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	926,779.90	2,094,680.08	3,021,459.98	929,381.00	2,505,016.00	3,434,397.00	13.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,889,555.67)	3,276,688.90	(612,866.77)	(4,460,130.00)	3,695,907.00	(764,223.00)	24.7%
9) TOTAL, EXPENDITURES			168,771,180.22	118,292,507.74	287,063,687.96	146,206,835.00	121,006,118.00	267,212,953.00	-6.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			35,269,374.70	(22,246,855.09)	13,022,519.61	53,019,679.00	(53,424,563.00)	(404,884.00)	-103.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,204,625.98	0.00	2,204,625.98	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	607,966.59	1,131,929.18	1,739,895.77	6,409,846.00	0.00	6,409,846.00	268.4%
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	(31,239,004.55)	31,239,004.55	0.00	(44,444,290.00)	44,444,290.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,642,345.16)	30,107,075.37	464,730.21	(50,854,136.00)	44,444,290.00	(6,409,846.00)	-1479.3%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,627,029.54	7,860,220.28	13,487,249.82	2,165,543.00	(8,980,273.00)	(6,814,730.00)	-150.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,197,436.30	14,532,448.19	33,729,884.49	24,529,700.80	22,687,433.51	47,217,134.31	40.0%
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)			19,197,436.30	14,532,448.19	33,729,884.49	24,529,700.80	22,687,433.51	47,217,134.31	40.0%
d) Other Restatements		9795	(294,765.04)	294,765.04	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,902,671.26	14,827,213.23	33,729,884.49	24,529,700.80	22,687,433.51	47,217,134.31	40.0%
2) Ending Balance, June 30 (E + F1e)			24,529,700.80	22,687,433.51	47,217,134.31	26,695,243.80	13,707,160.51	40,402,404.31	-14.4%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
Stores		9712	536,118.33	0.00	536,118.33	536,118.33	0.00	536,118.33	0.0%
Prepaid Expenditures		9713	29,382.19	0.00	29,382.19	29,382.19	0.00	29,382.19	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	22,687,433.51	22,687,433.51	0.00	13,707,160.51	13,707,160.51	-39.6%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	5,472,456.00	0.00	5,472,456.00	5,472,456.00	0.00	5,472,456.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	7,904,278.52	0.00	7,904,278.52	8,145,439.52	0.00	8,145,439.52	3.1%
Tier 3 Cal Safe Academic (Prog 0901)	0000	9780	248,724.88		248,724.88				
Tier 3 Cal Safe Child Care (Prog 0902)	0000	9780	266,030.38		266,030.38				
Tier 3 CBET (Prog 0904)	0000	9780	40,972.26		40,972.26				
Tier 3 CAHSEE Intensive (Prog 0907)	0000	9780	254,427.65		254,427.65				
Tier 3 Suppl Schl Cnslg (Prog 0908)	0000	9780	527,970.85		527,970.85				
Tier 3 GATE (Prog 0909)	0000	9780	51,047.12		51,047.12				
Tier 3 Instr Materials (Prog 0910)	0000	9780	1,115,998.99		1,115,998.99				
Tier 3 School Safety (Prog 0911)	0000	9780	1,438.46		1,438.46				
Tier 3 Staff Dev AB 466 (Prog 0912)	0000	9780	232,479.39		232,479.39				
Tier 3 Principal Trg AB 430 (Prog 0913)	0000	9780	81,422.94		81,422.94				
Tier 3 Pupil Retn Block (Prog 0915)	0000	9780	703,128.17		703,128.17				
Tier 3 Tchr Cred BTSA Block (Prog 091)	0000	9780	139,422.72		139,422.72				
Tier 3 Targ Instr Imprv Block (Prog 091)	0000	9780	761,407.58		761,407.58				

Unaudited Actuals  
 General Fund  
 Unrestricted and Restricted  
 Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tier 3 Sch Libr Impv Block (Prog 0918)	0000	9780	997,371.93		997,371.93				
Other SB X-3 4 Sweep incl Site block (F	0000	9780	1,569,920.20		1,569,920.20				
IRS assessment	0000	9780	833,550.00		833,550.00				
FCMAT implementation	0000	9780	78,965.00		78,965.00				
Tier 3 Cal Safe Academic (Prog 0901)	0000	9780				248,724.88		248,724.88	
Tier 3 Cal Safe Child Care (Prog 0902)	0000	9780				266,030.38		266,030.38	
Tier 3 CBET (Prog 0904)	0000	9780				40,972.26		40,972.26	
Tier 3 CAHSEE (Prog 0907)	0000	9780				299,721.65		299,721.65	
Tier 3 Suppl Schl Cnslg (Prog 0908)	0000	9780				245,968.85		245,968.85	
Tier 3 GATE (Prog 0909)	0000	9780				51,047.12		51,047.12	
Tier 3 Instr Mats (Prog 0910)	0000	9780				1,115,998.99		1,115,998.99	
Tier 3 School Safety (Prog 0911)	0000	9780				48,033.46		48,033.46	
Tier 3 Staff Dev SB 472 (Prog 0912)	0000	9780				232,479.39		232,479.39	
Tier 3 Principal Trng AB 430 (Prog 0913)	0000	9780				81,422.94		81,422.94	
Tier 3 Pupil Retn Block (Prog 0915)	0000	9780				703,127.17		703,127.17	
Tier 3 Tchr Cred Block (Prog 0916)	0000	9780				139,422.72		139,422.72	
Tier 3 Targ Instr Imprv Block (Prog 0917)	0000	9780				1,044,050.58		1,044,050.58	
Tier 3 School Libr Impv Block (Prog 0918)	0000	9780				997,371.93		997,371.93	
Tier 3 Adult Ed in UGF (Prog 0919)	0000	9780				148,632.00		148,632.00	
Other SBX3-4 Sweep incl Site block (Pr	0000	9780				1,569,920.20		1,569,920.20	
IRS Assessment	0000	9780				833,550.00		833,550.00	
FCMAT Implementation	0000	9780				78,965.00		78,965.00	
c) Undesignated Amount		9790	10,287,465.76	0.00	10,287,465.76				
d) Unappropriated Amount		9790				12,211,847.76	0.00	12,211,847.76	

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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	6,428,620.18	9,863,661.24	16,292,281.42				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	300,000.00	0.00	300,000.00				
d) with Fiscal Agent		9135	512,447.04	0.00	512,447.04				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	17,055,496.08	0.00	17,055,496.08				
3) Accounts Receivable		9200	25,747,466.65	16,397,884.17	42,145,350.82				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,245,162.26	0.00	1,245,162.26				
6) Stores		9320	536,118.33	0.00	536,118.33				
7) Prepaid Expenditures		9330	29,382.19	0.00	29,382.19				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			51,854,692.73	26,261,545.41	78,116,238.14				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	12,580,737.27	278,575.26	12,859,312.53				
2) Due to Grantor Governments		9590	0.00	7,695.60	7,695.60				
3) Due to Other Funds		9610	744,263.43	0.00	744,263.43				
4) Current Loans		9640	14,000,000.00	0.00	14,000,000.00				
5) Deferred Revenue		9650	0.00	3,287,841.04	3,287,841.04				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			27,325,000.70	3,574,111.90	30,899,112.60				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			24,529,692.03	22,687,433.51	47,217,125.54				



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)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	87,049,567.00	0.00	87,049,567.00	71,385,169.00	0.00	71,385,169.00	-18.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	357,740.96	0.00	357,740.96	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	1,047,392.54	0.00	1,047,392.54	1,039,727.00	0.00	1,039,727.00	-0.7%
Timber Yield Tax		8022	5.78	0.00	5.78	412.00	0.00	412.00	7028.0%
Other Subventions/In-Lieu Taxes		8029	4,730.28	0.00	4,730.28	4,644.00	0.00	4,644.00	-1.8%
County & District Taxes Secured Roll Taxes		8041	89,762,537.38	0.00	89,762,537.38	90,190,218.00	0.00	90,190,218.00	0.5%
Unsecured Roll Taxes		8042	4,108,211.58	0.00	4,108,211.58	3,071,373.00	0.00	3,071,373.00	-25.2%
Prior Years' Taxes		8043	30,323.35	0.00	30,323.35	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	2,369,345.16	0.00	2,369,345.16	4,739,030.00	0.00	4,739,030.00	100.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,280,891.23	0.00	4,280,891.23	3,951,009.00	0.00	3,951,009.00	-7.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	259,217.97	0.00	259,217.97	159,635.00	0.00	159,635.00	-38.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>189,269,963.23</b>	<b>0.00</b>	<b>189,269,963.23</b>	<b>174,541,217.00</b>	<b>0.00</b>	<b>174,541,217.00</b>	<b>-7.8%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(7,789,797.68)		(7,789,797.68)	(5,636,550.00)		(5,636,550.00)	-27.6%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		128,923.11	128,923.11		118,618.00	118,618.00	-8.0%
Special Education ADA Transfer	6500	8091		7,060,874.57	7,060,874.57		4,917,932.00	4,917,932.00	-30.3%
All Other Revenue Limit									

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	1,282,215.75	0.00	1,282,215.75	1,330,055.00	0.00	1,330,055.00	3.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(543,624.00)	0.00	(543,624.00)	(554,529.00)	0.00	(554,529.00)	2.0%
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			182,218,757.30	7,189,797.68	189,408,554.98	169,680,193.00	5,036,550.00	174,716,743.00	-7.8%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	6,410,144.00	6,410,144.00	0.00	10,307,315.00	10,307,315.00	60.8%
Special Education Discretionary Grants		8182	0.00	833,967.53	833,967.53	0.00	747,057.00	747,057.00	-10.4%
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		19,519,581.63	19,519,581.63		10,097,608.00	10,097,608.00	-48.3%
Vocational and Applied Technology Education	3500-3699	8290		202,447.98	202,447.98		202,448.00	202,448.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		179,778.95	179,778.95		104,085.00	104,085.00	-42.1%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	402,858.06	1,121,024.46	1,523,882.52	225,054.00	1,062,884.00	1,287,938.00	-15.5%
<b>TOTAL, FEDERAL REVENUE</b>			402,858.06	28,266,944.55	28,669,802.61	225,054.00	22,521,397.00	22,746,451.00	-20.7%

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)	
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	2,441,632.66		2,441,632.66	0.00		0.00	-100.0%
Prior Years	0000	8319	(68,419.66)		(68,419.66)	0.00		0.00	-100.0%
Community Day School Additional Funding									
Current Year	2430	8311		56,237.42	56,237.42		117,228.00	117,228.00	108.5%
Prior Years	2430	8319		760.17	760.17		0.00	0.00	-100.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		21,435,290.04	21,435,290.04		20,850,414.00	20,850,414.00	-2.7%
Prior Years	6500	8319		35,555.67	35,555.67		0.00	0.00	-100.0%
Gifted and Talented Pupils	7140	8311		263,727.00	263,727.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		1,392,370.00	1,392,370.00		487,330.00	487,330.00	-65.0%
School Improvement Program	7260-7265	8311		111.64	111.64		0.00	0.00	-100.0%
Economic Impact Aid	7090-7091	8311		3,673,183.90	3,673,183.90		2,207,961.00	2,207,961.00	-39.9%
Spec. Ed. Transportation	7240	8311		1,426,090.00	1,426,090.00		499,131.00	499,131.00	-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	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	9,453,995.00	0.00	9,453,995.00	7,159,370.00	0.00	7,159,370.00	-24.3%
Class Size Reduction, Grade Nine		8435	755,765.00	0.00	755,765.00	0.00	0.00	0.00	-100.0%
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	4,012,356.41	413,833.98	4,426,190.39	3,922,321.00	349,010.00	4,271,331.00	-3.5%
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%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		1,294,748.31	1,294,748.31		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		1,007,377.00	1,007,377.00		0.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		2,054,718.00	2,054,718.00		0.00	0.00	-100.0%
Staff Development	7294, 7295, 7296	8590		328,554.65	328,554.65		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		53.81	53.81		0.00	0.00	-100.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		52,997.54	52,997.54		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		758,538.00	758,538.00		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		669,956.00	669,956.00		0.00	0.00	-100.0%
Professional Development Block Grant	7393	8590		1,299,639.00	1,299,639.00		0.00	0.00	-100.0%
Targeted Instructional Improvement Block Grant	7394	8590		1,670,860.00	1,670,860.00		0.00	0.00	-100.0%
School and Library Improvement Block Grant	7395	8590		2,279,779.00	2,279,779.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		4,486,100.00	4,486,100.00		4,264,800.00	4,264,800.00	-4.9%
All Other State Revenue	All Other	8590	299,270.74	10,386,046.15	10,685,316.89	16,708,081.00	4,325,094.00	21,033,175.00	96.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>16,894,600.15</b>	<b>54,986,527.28</b>	<b>71,881,127.43</b>	<b>27,789,772.00</b>	<b>33,100,968.00</b>	<b>60,890,740.00</b>	<b>-15.3%</b>

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)	
<b>OTHER LOCAL REVENUE</b>									
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	343,687.40	279,108.53	622,795.93	488,145.00	40,000.00	528,145.00	-15.2%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	28,176.00	28,176.00	0.00	39,980.00	39,980.00	41.9%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	449,160.50	74,666.49	523,826.99	429,350.00	34,865.00	464,215.00	-11.4%
Interest		8660	768,440.21	30,156.63	798,596.84	560,000.00	0.00	560,000.00	-29.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	366,630.62	366,630.62	0.00	491,125.00	491,125.00	34.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	672,331.05	672,331.05	0.00	710,028.00	710,028.00	5.6%
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%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
Plus: Misc Funds Non-Revenue									
Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,963,051.30	4,151,313.82	7,114,365.12	54,000.00	5,606,642.00	5,660,642.00	-20.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,524,339.41</b>	<b>5,602,383.14</b>	<b>10,126,722.55</b>	<b>1,531,495.00</b>	<b>6,922,640.00</b>	<b>8,454,135.00</b>	<b>-16.5%</b>
<b>TOTAL, REVENUES</b>			<b>204,040,554.92</b>	<b>96,045,652.65</b>	<b>300,086,207.57</b>	<b>199,226,514.00</b>	<b>67,581,555.00</b>	<b>266,808,069.00</b>	<b>-11.1%</b>

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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	87,865,723.28	26,725,006.19	114,590,729.47	77,694,357.00	25,287,822.00	102,982,179.00	-10.1%
Certificated Pupil Support Salaries		1200	3,749,876.77	4,306,436.87	8,056,313.64	4,429,525.00	4,674,506.00	9,104,031.00	13.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,776,508.19	1,868,111.97	11,644,620.16	8,516,429.00	1,730,749.00	10,247,178.00	-12.0%
Other Certificated Salaries		1900	54,758.75	1,742,040.91	1,796,799.66	696,393.00	633,337.00	1,329,730.00	-26.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>101,446,866.99</b>	<b>34,641,595.94</b>	<b>136,088,462.93</b>	<b>91,336,704.00</b>	<b>32,326,414.00</b>	<b>123,663,118.00</b>	<b>-9.1%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	558,444.32	11,385,497.10	11,943,941.42	615,267.00	11,076,230.00	11,691,497.00	-2.1%
Classified Support Salaries		2200	8,785,465.03	7,110,786.30	15,896,251.33	8,081,221.41	4,818,452.00	12,899,673.41	-18.9%
Classified Supervisors' and Administrators' Salaries		2300	2,273,208.04	1,155,477.34	3,428,685.38	2,387,490.00	1,008,747.00	3,396,237.00	-0.9%
Clerical, Technical and Office Salaries		2400	9,808,599.13	2,494,305.93	12,302,905.06	9,027,744.00	2,123,682.00	11,151,426.00	-9.4%
Other Classified Salaries		2900	1,038,847.96	948,458.18	1,987,306.14	536,404.00	567,531.00	1,103,935.00	-44.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>22,464,564.48</b>	<b>23,094,524.85</b>	<b>45,559,089.33</b>	<b>20,648,126.41</b>	<b>19,594,642.00</b>	<b>40,242,768.41</b>	<b>-11.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	8,105,203.40	2,535,418.36	10,640,621.76	7,538,769.00	2,517,581.00	10,056,350.00	-5.5%
PERS		3201-3202	1,970,486.67	2,002,151.62	3,972,638.29	1,979,509.69	1,914,328.00	3,893,837.69	-2.0%
OASDI/Medicare/Alternative		3301-3302	3,100,015.61	2,213,304.68	5,313,320.29	2,917,344.37	1,988,334.00	4,905,678.37	-7.7%
Health and Welfare Benefits		3401-3402	11,390,679.03	10,498,520.00	21,889,199.03	12,714,452.60	11,500,322.00	24,214,774.60	10.6%
Unemployment Insurance		3501-3502	368,287.93	168,336.80	536,624.73	341,741.49	155,770.00	497,511.49	-7.3%
Workers' Compensation		3601-3602	3,364,350.43	1,540,063.26	4,904,413.69	3,367,719.92	1,530,198.00	4,897,917.92	-0.1%
OPEB, Allocated		3701-3702	2,481,491.27	1,261,801.84	3,743,293.11	2,394,357.29	1,495,522.00	3,889,879.29	3.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	634,321.85	527,452.29	1,161,774.14	676,073.97	517,766.00	1,193,839.97	2.8%
Other Employee Benefits		3901-3902	44,924.97	108,565.03	153,490.00	58,219.00	99,424.00	157,643.00	2.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>31,459,761.16</b>	<b>20,855,613.88</b>	<b>52,315,375.04</b>	<b>31,988,187.33</b>	<b>21,719,245.00</b>	<b>53,707,432.33</b>	<b>2.7%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	41,991.27	964,611.14	1,006,602.41	1,455,311.00	4,800.00	1,460,111.00	45.1%
Books and Other Reference Materials		4200	153,824.78	655,567.49	809,392.27	41,334.00	55,002.00	96,336.00	-88.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	1,831,810.71	4,002,221.48	5,834,032.19	3,123,028.26	7,280,424.00	10,403,452.26	78.3%
Noncapitalized Equipment		4400	378,950.71	2,423,546.43	2,802,497.14	511,592.00	301,800.00	813,392.00	-71.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,406,577.47</b>	<b>8,045,946.54</b>	<b>10,452,524.01</b>	<b>5,131,265.26</b>	<b>7,642,026.00</b>	<b>12,773,291.26</b>	<b>22.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	3,060.00	2,931,785.85	2,934,845.85	0.00	14,212,493.00	14,212,493.00	384.3%
Travel and Conferences		5200	129,067.52	578,196.88	707,264.40	138,181.00	168,938.00	307,119.00	-56.6%
Dues and Memberships		5300	29,638.45	25,075.84	54,714.29	28,520.00	7,000.00	35,520.00	-35.1%
Insurance		5400 - 5450	933,609.28	156.00	933,765.28	900,420.00	200.00	900,620.00	-3.5%
Operations and Housekeeping Services		5500	6,213,353.20	35,819.73	6,249,172.93	7,739,557.00	30,000.00	7,769,557.00	24.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,382,541.44	1,017,431.63	2,399,973.07	1,840,826.00	506,800.00	2,347,626.00	-2.2%
Transfers of Direct Costs		5710	161,482.43	(161,482.43)	0.00	(12,810,282.00)	12,810,282.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,609,897.77)	198,536.17	(1,411,361.60)	(1,511,586.00)	(128,350.00)	(1,639,936.00)	16.2%
Professional/Consulting Services and Operating Expenditures		5800	5,094,600.72	20,329,326.31	25,423,927.03	3,464,771.00	5,831,555.00	9,296,326.00	-63.4%
Communications		5900	599,381.37	118,174.99	717,556.36	705,174.00	28,950.00	734,124.00	2.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,936,836.64</b>	<b>25,073,020.97</b>	<b>38,009,857.61</b>	<b>495,581.00</b>	<b>33,467,868.00</b>	<b>33,963,449.00</b>	<b>-10.6%</b>



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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	962,207.23	949,347.75	1,911,554.98	20,000.00	0.00	20,000.00	-99.0%
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	41,604.02	234,923.48	276,527.50	97,720.00	0.00	97,720.00	-64.7%
Equipment Replacement		6500	15,538.00	26,165.35	41,703.35	20,000.00	55,000.00	75,000.00	79.8%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,019,349.25</b>	<b>1,210,436.58</b>	<b>2,229,785.83</b>	<b>137,720.00</b>	<b>55,000.00</b>	<b>192,720.00</b>	<b>-91.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	91,263.00	91,263.00	0.00	45,000.00	45,000.00	-50.7%
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	1,499,749.58	1,499,749.58	0.00	1,533,236.00	1,533,236.00	2.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	438,536.82	283,667.50	722,204.32	416,292.00	416,291.00	832,583.00	15.3%
Other Debt Service - Principal		7439	488,243.08	220,000.00	708,243.08	513,089.00	510,489.00	1,023,578.00	44.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			926,779.90	2,094,680.08	3,021,459.98	929,381.00	2,505,016.00	3,434,397.00	13.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(3,276,688.90)	3,276,688.90	0.00	(3,695,907.00)	3,695,907.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(612,866.77)	0.00	(612,866.77)	(764,223.00)	0.00	(764,223.00)	24.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,889,555.67)	3,276,688.90	(612,866.77)	(4,460,130.00)	3,695,907.00	(764,223.00)	24.7%
TOTAL, EXPENDITURES			168,771,180.22	118,292,507.74	287,063,687.96	146,206,835.00	121,006,118.00	267,212,953.00	-6.9%

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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,204,625.98	0.00	2,204,625.98	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,204,625.98	0.00	2,204,625.98	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
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	137,418.88	137,418.88	949,223.00	0.00	949,223.00	590.8%
To: Cafeteria Fund		7616	0.00	575,079.64	575,079.64	612,482.00	0.00	612,482.00	6.5%
Other Authorized Interfund Transfers Out		7619	607,966.59	419,430.66	1,027,397.25	4,848,141.00	0.00	4,848,141.00	371.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			607,966.59	1,131,929.18	1,739,895.77	6,409,846.00	0.00	6,409,846.00	268.4%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(43,893,147.73)	43,893,147.73	0.00	(44,444,290.00)	44,444,290.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	4,310,300.53	(4,310,300.53)	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	8,343,842.65	(8,343,842.65)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(31,239,004.55)	31,239,004.55	0.00	(44,444,290.00)	44,444,290.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(29,642,345.16)	30,107,075.37	464,730.21	(50,854,136.00)	44,444,290.00	(6,409,846.00)	-1479.3%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	182,218,757.30	7,189,797.68	189,408,554.98	169,680,193.00	5,036,550.00	174,716,743.00	-7.7%
2) Federal Revenue		8100-8299	402,858.06	28,266,944.55	28,669,802.61	225,054.00	22,521,397.00	22,746,451.00	-20.7%
3) Other State Revenue		8300-8599	16,894,600.15	54,986,527.28	71,881,127.43	27,789,772.00	33,100,968.00	60,890,740.00	-15.3%
4) Other Local Revenue		8600-8799	4,524,339.41	5,602,383.14	10,126,722.55	1,531,495.00	6,922,640.00	8,454,135.00	-16.5%
5) TOTAL REVENUES			204,040,554.92	96,045,652.65	300,086,207.57	199,226,514.00	67,581,555.00	266,808,069.00	-11.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		108,390,417.44	76,670,481.45	185,060,898.89	85,403,336.26	85,597,473.00	171,000,809.26	-7.6%
2) Instruction - Related Services	2000-2999		23,245,180.70	12,392,448.99	35,637,629.69	22,709,282.00	8,868,565.00	31,577,847.00	-11.4%
3) Pupil Services	3000-3999		3,394,573.66	13,144,981.25	16,539,554.91	5,557,369.74	13,244,203.00	18,801,572.74	13.7%
4) Ancillary Services	4000-4999		1,178,557.40	435,183.12	1,613,740.52	503,154.00	0.00	503,154.00	-68.8%
5) Community Services	5000-5999		81,416.81	421,939.56	503,356.37	254,134.00	303,039.00	557,173.00	10.7%
6) Enterprise	6000-6999		52,375.12	6,540.18	58,915.30	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		10,874,314.87	3,562,628.43	14,436,943.30	9,793,592.00	3,742,401.00	13,535,993.00	-6.2%
8) Plant Services	8000-8999		20,196,264.33	9,560,834.68	29,757,099.01	21,056,586.00	6,740,421.00	27,797,007.00	-6.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,358,079.89	2,097,470.08	3,455,549.97	929,381.00	2,510,016.00	3,439,397.00	-0.5%
10) TOTAL EXPENDITURES			168,771,180.22	118,292,507.74	287,063,687.96	146,206,835.00	121,006,118.00	267,212,953.00	-6.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			35,269,374.70	(22,246,855.09)	13,022,519.61	53,019,679.00	(53,424,563.00)	(404,884.00)	-103.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,204,625.98	0.00	2,204,625.98	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	607,966.59	1,131,929.18	1,739,895.77	6,409,846.00	0.00	6,409,846.00	268.4%
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	(31,239,004.55)	31,239,004.55	0.00	(44,444,290.00)	44,444,290.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(29,642,345.16)	30,107,075.37	464,730.21	(50,854,136.00)	44,444,290.00	(6,409,846.00)	-1479.3%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,627,029.54	7,860,220.28	13,487,249.82	2,165,543.00	(8,980,273.00)	(6,814,730.00)	-150.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,197,436.30	14,532,448.19	33,729,884.49	24,529,700.80	22,687,433.51	47,217,134.31	40.0%
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)			19,197,436.30	14,532,448.19	33,729,884.49	24,529,700.80	22,687,433.51	47,217,134.31	40.0%
d) Other Restatements		9795	(294,765.04)	294,765.04	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,902,671.26	14,827,213.23	33,729,884.49	24,529,700.80	22,687,433.51	47,217,134.31	40.0%
2) Ending Balance, June 30 (E + F1e)			24,529,700.80	22,687,433.51	47,217,134.31	26,695,243.80	13,707,160.51	40,402,404.31	-14.4%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
Stores		9712	536,118.33	0.00	536,118.33	536,118.33	0.00	536,118.33	0.0%
Prepaid Expenditures		9713	29,382.19	0.00	29,382.19	29,382.19	0.00	29,382.19	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	22,687,433.51	22,687,433.51	0.00	13,707,160.51	13,707,160.51	-39.6%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	5,472,456.00	0.00	5,472,456.00	5,472,456.00	0.00	5,472,456.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	7,904,278.52	0.00	7,904,278.52	8,145,439.52	0.00	8,145,439.52	3.1%
Tier 3 Cal Safe Academic (Prog 0901)	0000	9780	248,724.88		248,724.88				
Tier 3 Cal Safe Child Care (Prog 0902)	0000	9780	266,030.38		266,030.38				
Tier 3 CBET (Prog 0904)	0000	9780	40,972.26		40,972.26				
Tier 3 CAHSEE Intensive (Prog 0907)	0000	9780	254,427.65		254,427.65				
Tier 3 Suppl Schl Cnslg (Prog 0908)	0000	9780	527,970.85		527,970.85				
Tier 3 GATE (Prog 0909)	0000	9780	51,047.12		51,047.12				
Tier 3 Instr Materials (Prog 0910)	0000	9780	1,115,998.99		1,115,998.99				
Tier 3 School Safety (Prog 0911)	0000	9780	1,438.46		1,438.46				
Tier 3 Staff Dev AB 466 (Prog 0912)	0000	9780	232,479.39		232,479.39				
Tier 3 Principal Trg AB 430 (Prog 0913)	0000	9780	81,422.94		81,422.94				
Tier 3 Pupil Retn Block (Prog 0915)	0000	9780	703,128.17		703,128.17				

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tier 3 Tchr Cred BTSA Block (Prog 091	0000	9780	139,422.72		139,422.72				
Tier 3 Targ Instr Imprv Block (Prog 091;	0000	9780	761,407.58		761,407.58				
Tier 3 Sch Libr Impv Block (Prog 0918)	0000	9780	997,371.93		997,371.93				
Other SB X-3 4 Sweep incl Site block (F	0000	9780	1,569,920.20		1,569,920.20				
IRS assessment	0000	9780	833,550.00		833,550.00				
FCMAT implementation	0000	9780	78,965.00		78,965.00				
Tier 3 Cal Safe Academic (Prog 0901)	0000	9780				248,724.88		248,724.88	
Tier 3 Cal Safe Child Care (Prog 0902)	0000	9780				266,030.38		266,030.38	
Tier 3 CBET (Prog 0904)	0000	9780				40,972.26		40,972.26	
Tier 3 CAHSEE (Prog 0907)	0000	9780				299,721.65		299,721.65	
Tier 3 Suppl Schl Cnslg (Prog 0908)	0000	9780				245,968.85		245,968.85	
Tier 3 GATE (Prog 0909)	0000	9780				51,047.12		51,047.12	
Tier 3 Instr Matls (Prog 0910)	0000	9780				1,115,998.99		1,115,998.99	
Tier 3 School Safety (Prog 0911)	0000	9780				48,033.46		48,033.46	
Tier 3 Staff Dev SB 472 (Prog 0912)	0000	9780				232,479.39		232,479.39	
Tier 3 Principal Trng AB 430 (Prog 0913)	0000	9780				81,422.94		81,422.94	
Tier 3 Pupil Retn Block (Prog 0915)	0000	9780				703,127.17		703,127.17	
Tier 3 Tchr Cred Block (Prog 0916)	0000	9780				139,422.72		139,422.72	
Tier 3 Targ Instr Imprv Block (Prog 0917)	0000	9780				1,044,050.58		1,044,050.58	
Tier 3 School Libr Impv Block (Prog 0918)	0000	9780				997,371.93		997,371.93	
Tier 3 Adult Ed in UGF (Prog 0919)	0000	9780				148,632.00		148,632.00	
Other SBX3-4 Sweep incl Site block (Pr	0000	9780				1,569,920.20		1,569,920.20	
IRS Assessment	0000	9780				833,550.00		833,550.00	
FCMAT Implementation	0000	9780				78,965.00		78,965.00	
c) Undesignated Amount		9790	10,287,465.76	0.00	10,287,465.76				
d) Unappropriated Amount		9790				12,211,847.76	0.00	12,211,847.76	

<b>Resource</b>	<b>Description</b>	<b>2008-09 Unaudited Actuals</b>	<b>2009-10 Budget</b>
3200	ARRA: State Fiscal Stabilization Fund	13,213,696.00	4,239,269.00
5640	Medi-Cal Billing Option	100,279.94	100,279.94
6275	Teacher Recruitment and Retention	75,238.63	75,238.63
6286	English Language Acquisition Program, Teacher Training & Student A	269,747.74	269,747.74
6300	Lottery: Instructional Materials	845,604.75	845,604.75
7056	CAHSEE Individual Intervention Materials	21,119.75	21,119.75
7090	Economic Impact Aid (EIA)	2,295,439.54	2,295,439.54
7155	Instructional Materials: Grades K-8 (Includes Disaster Funding and Fe	3,938.88	3,938.88
7156	Instructional Materials Realignment, IMFRP (AB 1781)	1,262,679.96	1,262,679.96
7158	Instructional Materials - Williams Case	82,781.38	82,781.38
7400	Quality Education Investment Act	1,883,166.42	1,876,920.42
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	1,255,876.94	1,256,276.94
9010	Other Local	1,377,863.58	1,377,863.58
<b>Total, Legally Restricted Balance</b>		<b>22,687,433.51</b>	<b>13,707,160.51</b>



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	996,585.00	905,005.00	-9.2%
2) Federal Revenue		8100-8299	266,189.18	0.00	-100.0%
3) Other State Revenue		8300-8599	234,415.65	90,857.00	-61.2%
4) Other Local Revenue		8600-8799	144,542.40	0.00	-100.0%
5) TOTAL, REVENUES			1,641,732.23	995,862.00	-39.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	660,286.31	629,144.00	-4.7%
2) Classified Salaries		2000-2999	160,568.66	94,807.00	-41.0%
3) Employee Benefits		3000-3999	161,741.50	76,582.00	-52.7%
4) Books and Supplies		4000-4999	38,992.43	18,966.00	-51.4%
5) Services and Other Operating Expenditures		5000-5999	344,735.99	176,363.00	-48.8%
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	1,181.89	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,367,506.78	995,862.00	-27.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			274,225.45	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			274,225.45	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	386,043.79	660,269.24	71.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			386,043.79	660,269.24	71.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			386,043.79	660,269.24	71.0%
2) Ending Balance, June 30 (E + F1e)			660,269.24	660,269.24	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			660,269.24		
d) Unappropriated Amount				660,269.24	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	535,092.72		
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	239,716.41		
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			774,809.13		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	91,699.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	12,893.02		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	9,947.82		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			114,539.89		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			660,269.24		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	439,908.00	350,476.00	-20.3%
State Aid - Prior Years		8019	13,053.00	0.00	-100.0%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	543,624.00	554,529.00	2.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>996,585.00</b>	<b>905,005.00</b>	<b>-9.2%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	266,189.18	0.00	-100.0%
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>266,189.18</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
School Improvement Program	7260-7265	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
Special Education Transportation	7240	8311	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		8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	124,236.00	0.00	-100.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	89,501.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	20,678.65	18,966.00	-8.3%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.0%
Staff Development	7294, 7295, 7296	8590	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	0.00	0.00	0.0%
Professional Development Block Grant	7393	8590	0.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590	0.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	71,891.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>234,415.65</b>	<b>90,857.00</b>	<b>-61.2%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,306.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	139,236.36	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
ROC/P Transfers					
From Districts or Charter Schools	6350	8791	0.00	0.00	0.0%
From County Offices	6350	8792	0.00	0.00	0.0%
From JPAs	6350	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			144,542.40	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,641,732.23	995,862.00	-39.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	567,440.54	543,144.00	-4.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	92,845.77	86,000.00	-7.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>660,286.31</b>	<b>629,144.00</b>	<b>-4.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	67,708.38	59,500.00	-12.1%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,920.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	61,038.04	35,307.00	-42.2%
Other Classified Salaries		2900	29,902.24	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>160,568.66</b>	<b>94,807.00</b>	<b>-41.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	55,572.05	53,349.00	-4.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	20,587.71	15,292.00	-25.7%
Health and Welfare Benefits		3401-3402	66,170.21	3,206.00	-95.2%
Unemployment Insurance		3501-3502	2,462.63	2,173.00	-11.8%
Workers' Compensation		3601-3602	16,948.90	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	2,562.00	New
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>161,741.50</b>	<b>76,582.00</b>	<b>-52.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,917.66	0.00	-100.0%
Materials and Supplies		4300	28,327.24	18,966.00	-33.0%
Noncapitalized Equipment		4400	2,747.53	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>38,992.43</b>	<b>18,966.00</b>	<b>-51.4%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	172,930.00	0.00	-100.0%
Travel and Conferences		5200	5,183.42	0.00	-100.0%
Dues and Memberships		5300	2,884.00	0.00	-100.0%
Insurance		5400-5450	8,776.00	0.00	-100.0%
Operations and Housekeeping Services		5500	19,292.91	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,593.20	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,139.00	147,200.00	2297.8%
Professional/Consulting Services and Operating Expenditures		5800	109,921.95	29,163.00	-73.5%
Communications		5900	4,015.51	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>344,735.99</b>	<b>176,363.00</b>	<b>-48.8%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	1,181.89	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,181.89	0.00	-100.0%
TOTAL, EXPENDITURES			1,367,506.78	995,862.00	-27.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	996,585.00	905,005.00	-9.2%
2) Federal Revenue		8100-8299	266,189.18	0.00	-100.0%
3) Other State Revenue		8300-8599	234,415.65	90,857.00	-61.2%
4) Other Local Revenue		8600-8799	144,542.40	0.00	-100.0%
5) TOTAL, REVENUES			1,641,732.23	995,862.00	-39.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		829,618.60	831,100.00	0.2%
2) Instruction - Related Services	2000-2999		488,012.82	164,762.00	-66.2%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,208.78	0.00	-100.0%
5) Community Services	5000-5999		2,112.00	0.00	-100.0%
6) Enterprise	6000-6999		948.78	0.00	-100.0%
7) General Administration	7000-7999		1,181.89	0.00	-100.0%
8) Plant Services	8000-8999		44,423.91	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,367,506.78	995,862.00	-27.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			274,225.45	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			274,225.45	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	386,043.79	660,269.24	71.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			386,043.79	660,269.24	71.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			386,043.79	660,269.24	71.0%
2) Ending Balance, June 30 (E + F1e)			660,269.24	660,269.24	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			660,269.24		
d) Unappropriated Amount				660,269.24	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	882,529.26	762,279.00	-13.6%
3) Other State Revenue		8300-8599	5,643,619.00	53,200.00	-99.1%
4) Other Local Revenue		8600-8799	1,712,240.36	1,790,826.00	4.6%
5) TOTAL, REVENUES			8,238,388.62	2,606,305.00	-68.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,647,597.96	3,125,351.00	-14.3%
2) Classified Salaries		2000-2999	1,418,847.12	1,366,627.00	-3.7%
3) Employee Benefits		3000-3999	1,451,815.39	1,484,534.00	2.3%
4) Books and Supplies		4000-4999	435,253.47	413,303.00	-5.0%
5) Services and Other Operating Expenditures		5000-5999	1,176,008.85	1,195,750.00	1.7%
6) Capital Outlay		6000-6999	12,400.04	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	228,671.32	253,064.00	10.7%
9) TOTAL, EXPENDITURES			8,370,594.15	7,838,629.00	-6.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(132,205.53)	(5,232,324.00)	3857.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	162,175.61	4,848,141.00	2889.4%
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			162,175.61	4,848,141.00	2889.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			29,970.08	(384,183.00)	-1381.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,700,182.72	1,730,152.80	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,700,182.72	1,730,152.80	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,700,182.72	1,730,152.80	1.8%
2) Ending Balance, June 30 (E + F1e)			1,730,152.80	1,345,969.80	-22.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			1,730,152.80		
d) Unappropriated Amount				1,345,969.80	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	148,430.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	610,468.31		
3) Accounts Receivable		9200	1,610,634.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	167,258.56		
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			2,536,792.50		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	45,450.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	761,188.84		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			806,639.70		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,730,152.80		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	69,969.00	69,969.00	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	812,560.26	692,310.00	-14.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>882,529.26</b>	<b>762,279.00</b>	<b>-13.6%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments Adult Education Current Year	6390	8311	0.00	0.00	0.0%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	5,033,132.00	0.00	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	558,053.00	0.00	-100.0%
All Other State Revenue		8590	52,434.00	53,200.00	1.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,643,619.00</b>	<b>53,200.00</b>	<b>-99.1%</b>



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	16,052.44	20,512.00	27.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	964,241.41	1,185,469.00	22.9%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	721,129.51	575,845.00	-20.1%
Tuition		8710	10,817.00	9,000.00	-16.8%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,712,240.36</b>	<b>1,790,826.00</b>	<b>4.6%</b>
<b>TOTAL, REVENUES</b>			<b>8,238,388.62</b>	<b>2,606,305.00</b>	<b>-68.4%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,802,461.72	2,261,462.00	-19.3%
Certificated Pupil Support Salaries		1200	2,459.36	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	371,775.58	381,115.00	2.5%
Other Certificated Salaries		1900	470,901.30	482,774.00	2.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,647,597.96</b>	<b>3,125,351.00</b>	<b>-14.3%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	392,466.97	343,522.00	-12.5%
Classified Support Salaries		2200	95,377.90	86,316.00	-9.5%
Classified Supervisors' and Administrators' Salaries		2300	134.72	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	725,912.72	759,252.00	4.6%
Other Classified Salaries		2900	204,954.81	177,537.00	-13.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,418,847.12</b>	<b>1,366,627.00</b>	<b>-3.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	258,099.48	207,727.00	-19.5%
PERS		3201-3202	123,416.58	116,916.00	-5.3%
OASDI/Medicare/Alternative		3301-3302	168,550.97	169,650.00	0.7%
Health and Welfare Benefits		3401-3402	674,088.43	761,286.00	12.9%
Unemployment Insurance		3501-3502	15,168.99	13,511.00	-10.9%
Workers' Compensation		3601-3602	141,128.71	126,073.00	-10.7%
OPEB, Allocated		3701-3702	29,307.65	44,665.00	52.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	34,914.58	37,246.00	6.7%
Other Employee Benefits		3901-3902	7,140.00	7,460.00	4.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,451,815.39</b>	<b>1,484,534.00</b>	<b>2.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	169,906.78	164,100.00	-3.4%
Books and Other Reference Materials		4200	2,454.71	2,108.00	-14.1%
Materials and Supplies		4300	165,011.91	198,575.00	20.3%
Noncapitalized Equipment		4400	97,880.07	48,520.00	-50.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>435,253.47</b>	<b>413,303.00</b>	<b>-5.0%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	39,923.34	36,500.00	-8.6%
Dues and Memberships		5300	1,635.00	1,675.00	2.4%
Insurance		5400-5450	1,938.00	2,500.00	29.0%
Operations and Housekeeping Services		5500	1,104.13	600.00	-45.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	94,368.37	89,100.00	-5.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	551,333.21	719,168.00	30.4%
Professional/Consulting Services and Operating Expenditures		5800	429,550.29	315,431.00	-26.6%
Communications		5900	56,156.51	30,776.00	-45.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,176,008.85</b>	<b>1,195,750.00</b>	<b>1.7%</b>
<b>CAPITAL OUTLAY</b>					
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	12,400.04	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>12,400.04</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	228,671.32	253,064.00	10.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			228,671.32	253,064.00	10.7%
TOTAL, EXPENDITURES			8,370,594.15	7,838,629.00	-6.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	162,175.61	4,848,141.00	2889.4%
(a) TOTAL, INTERFUND TRANSFERS IN			162,175.61	4,848,141.00	2889.4%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			162,175.61	4,848,141.00	2889.4%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	882,529.26	762,279.00	-13.6%
3) Other State Revenue		8300-8599	5,643,619.00	53,200.00	-99.1%
4) Other Local Revenue		8600-8799	1,712,240.36	1,790,826.00	4.6%
5) TOTAL, REVENUES			8,238,388.62	2,606,305.00	-68.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		4,678,930.91	4,000,425.00	-14.5%
2) Instruction - Related Services	2000-2999		2,545,689.50	2,647,681.00	4.0%
3) Pupil Services	3000-3999		18,553.40	84,901.00	357.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		88,895.00	61,120.00	-31.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		228,671.32	253,064.00	10.7%
8) Plant Services	8000-8999		809,854.02	791,438.00	-2.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,370,594.15	7,838,629.00	-6.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(132,205.53)	(5,232,324.00)	3857.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	162,175.61	4,848,141.00	2889.4%
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			162,175.61	4,848,141.00	2889.4%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			29,970.08	(384,183.00)	-1381.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,700,182.72	1,730,152.80	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,700,182.72	1,730,152.80	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,700,182.72	1,730,152.80	1.8%
2) Ending Balance, June 30 (E + F1e)			1,730,152.80	1,345,969.80	-22.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			1,730,152.80		
d) Unappropriated Amount				1,345,969.80	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	600,000.00	600,000.00	0.0%
2) Federal Revenue		8100-8299	5,891,940.99	5,430,254.00	-7.8%
3) Other State Revenue		8300-8599	467,845.27	530,752.00	13.4%
4) Other Local Revenue		8600-8799	4,549,551.40	4,646,500.00	2.1%
5) TOTAL, REVENUES			11,509,337.66	11,207,506.00	-2.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,895,636.78	3,600,772.00	-7.6%
3) Employee Benefits		3000-3999	2,060,635.14	2,306,491.00	11.9%
4) Books and Supplies		4000-4999	4,570,271.05	4,419,998.00	-3.3%
5) Services and Other Operating Expenditures		5000-5999	1,022,200.76	981,568.00	-4.0%
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	383,013.56	511,159.00	33.5%
9) TOTAL, EXPENDITURES			11,931,757.29	11,819,988.00	-0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(422,419.63)	(612,482.00)	45.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	575,079.64	612,482.00	6.5%
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			575,079.64	612,482.00	6.5%



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			152,660.01	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,978,731.83	2,131,391.84	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,978,731.83	2,131,391.84	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,978,731.83	2,131,391.84	7.7%
2) Ending Balance, June 30 (E + F1e)			2,131,391.84	2,131,391.84	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	128,782.04	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,002,609.80		
d) Unappropriated Amount				2,131,391.84	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	431,077.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	39,557.02		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	2,458.80		
2) Investments		9150	697,245.17		
3) Accounts Receivable		9200	887,513.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	552,940.92		
6) Stores		9320	128,782.04		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,739,574.68		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	257,589.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	350,593.20		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			608,182.84		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,131,391.84		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
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	600,000.00	600,000.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			600,000.00	600,000.00	0.0%
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	5,891,940.99	5,430,254.00	-7.8%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			5,891,940.99	5,430,254.00	-7.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	467,845.27	530,752.00	13.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			467,845.27	530,752.00	13.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	4,463,045.42	4,543,300.00	1.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,864.49	28,200.00	42.0%
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	66,641.49	75,000.00	12.5%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,549,551.40	4,646,500.00	2.1%
<b>TOTAL, REVENUES</b>			11,509,337.66	11,207,506.00	-2.6%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,304,728.97	3,009,441.00	-8.9%
Classified Supervisors' and Administrators' Salaries		2300	339,484.74	327,696.00	-3.5%
Clerical, Technical and Office Salaries		2400	179,871.02	193,635.00	7.7%
Other Classified Salaries		2900	71,552.05	70,000.00	-2.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			3,895,636.78	3,600,772.00	-7.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	256,982.25	262,694.00	2.2%
OASDI/Medicare/Alternative		3301-3302	271,527.42	255,929.00	-5.7%
Health and Welfare Benefits		3401-3402	1,234,088.48	1,447,913.00	17.3%
Unemployment Insurance		3501-3502	11,642.09	10,853.00	-6.8%
Workers' Compensation		3601-3602	105,984.23	106,696.00	0.7%
OPEB, Allocated		3701-3702	101,439.71	128,470.00	26.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	74,710.96	89,616.00	20.0%
Other Employee Benefits		3901-3902	4,260.00	4,320.00	1.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			2,060,635.14	2,306,491.00	11.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,530.83	30,000.00	27.5%
Noncapitalized Equipment		4400	49,733.93	25,000.00	-49.7%
Food		4700	4,497,006.29	4,364,998.00	-2.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,570,271.05	4,419,998.00	-3.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,662.95	8,000.00	41.3%
Dues and Memberships		5300	150.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,593.86	55,000.00	8.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	837,062.59	773,568.00	-7.6%
Professional/Consulting Services and Operating Expenditures		5800	122,385.91	137,500.00	12.3%
Communications		5900	6,345.45	7,500.00	18.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,022,200.76</b>	<b>981,568.00</b>	<b>-4.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	383,013.56	511,159.00	33.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>383,013.56</b>	<b>511,159.00</b>	<b>33.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,931,757.29</b>	<b>11,819,988.00</b>	<b>-0.9%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	575,079.64	612,482.00	6.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			575,079.64	612,482.00	6.5%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			575,079.64	612,482.00	6.5%

Unaudited Actuals  
 Cafeteria Special Revenue Fund  
 Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	600,000.00	600,000.00	0.0%
2) Federal Revenue		8100-8299	5,891,940.99	5,430,254.00	-7.8%
3) Other State Revenue		8300-8599	467,845.27	530,752.00	13.4%
4) Other Local Revenue		8600-8799	4,549,551.40	4,646,500.00	2.1%
5) TOTAL, REVENUES			11,509,337.66	11,207,506.00	-2.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10,711,990.42	10,560,261.00	-1.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		383,013.56	511,159.00	33.5%
8) Plant Services	8000-8999		836,753.31	748,568.00	-10.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,931,757.29	11,819,988.00	-0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(422,419.63)	(612,482.00)	45.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	575,079.64	612,482.00	6.5%
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			575,079.64	612,482.00	6.5%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			152,660.01	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,978,731.83	2,131,391.84	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,978,731.83	2,131,391.84	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,978,731.83	2,131,391.84	7.7%
2) Ending Balance, June 30 (E + F1e)			2,131,391.84	2,131,391.84	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	128,782.04	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,002,609.80		
d) Unappropriated Amount				2,131,391.84	



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,235,894.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	41,982.87	0.00	-100.0%
5) TOTAL, REVENUES			1,277,876.87	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	4,547.72	50,000.00	999.5%
5) Services and Other Operating Expenditures		5000-5999	124.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,781,617.80	1,605,000.00	-9.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,786,289.52	1,655,000.00	-7.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(508,412.65)	(1,655,000.00)	225.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	137,418.88	949,223.00	590.8%
b) Transfers Out		7600-7629	1,758,835.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,621,416.12)	949,223.00	-158.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,129,828.77)	(705,777.00)	-66.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,299,216.18	2,169,387.41	-49.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,299,216.18	2,169,387.41	-49.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,299,216.18	2,169,387.41	-49.5%
2) Ending Balance, June 30 (E + F1e)			2,169,387.41	1,463,610.41	-32.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,169,387.41		
d) Unappropriated Amount				1,463,610.41	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,350,657.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	864,830.11		
3) Accounts Receivable		9200	6,160.49		
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			2,221,648.12		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	52,260.71		
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			52,260.71		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,169,387.41		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Deferred Maintenance Allowance		8540	1,235,894.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,235,894.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	41,982.87	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			41,982.87	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,277,876.87	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,547.72	50,000.00	999.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,547.72	50,000.00	999.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	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	124.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			124.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,781,617.80	1,605,000.00	-9.9%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			1,781,617.80	1,605,000.00	-9.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,786,289.52	1,655,000.00	-7.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	137,418.88	949,223.00	590.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			137,418.88	949,223.00	590.8%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	1,758,835.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,758,835.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(1,621,416.12)	949,223.00	-158.5%

Unaudited Actuals  
 Deferred Maintenance Fund  
 Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,235,894.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	41,982.87	0.00	-100.0%
5) TOTAL, REVENUES			1,277,876.87	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,786,289.52	1,655,000.00	-7.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,786,289.52	1,655,000.00	-7.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(508,412.65)	(1,655,000.00)	225.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	137,418.88	949,223.00	590.8%
b) Transfers Out		7600-7629	1,758,835.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,621,416.12)	949,223.00	-158.5%



Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,129,828.77)	(705,777.00)	-66.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,299,216.18	2,169,387.41	-49.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,299,216.18	2,169,387.41	-49.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,299,216.18	2,169,387.41	-49.5%
2) Ending Balance, June 30 (E + F1e)			2,169,387.41	1,463,610.41	-32.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,169,387.41		
d) Unappropriated Amount				1,463,610.41	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	73,369.93	0.00	-100.0%
5) TOTAL, REVENUES			73,369.93	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,134.61	0.00	-100.0%
3) Employee Benefits		3000-3999	805.66	0.00	-100.0%
4) Books and Supplies		4000-4999	3,067.90	5,000.00	63.0%
5) Services and Other Operating Expenditures		5000-5999	20,891.96	0.00	-100.0%
6) Capital Outlay		6000-6999	3,625,975.72	1,893,862.00	-47.8%
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			3,657,875.85	1,898,862.00	-48.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,584,505.92)	(1,898,862.00)	-47.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	419,430.66	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			419,430.66	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,165,075.26)	(1,898,862.00)	-40.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,652,735.06	5,487,659.80	-36.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,652,735.06	5,487,659.80	-36.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,652,735.06	5,487,659.80	-36.6%
2) Ending Balance, June 30 (E + F1e)			5,487,659.80	3,588,797.80	-34.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			5,487,659.80		
d) Unappropriated Amount				3,588,797.80	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,457,559.61		
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	19,258.34		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,655.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	22,527.83		
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			5,506,000.87		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	18,341.07		
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			18,341.07		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			5,487,659.80		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	68,369.93	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			73,369.93	0.00	-100.0%
TOTAL, REVENUES			73,369.93	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	7,134.61	0.00	-100.0%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			7,134.61	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	24.22	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	545.82	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	21.42	0.00	-100.0%
Workers' Compensation		3601-3602	206.40	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	7.80	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			805.66	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	5,000.00	New
Noncapitalized Equipment		4400	3,067.90	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,067.90	5,000.00	63.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	20,891.96	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			20,891.96	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,572,036.84	1,893,862.00	-47.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	53,938.88	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			3,625,975.72	1,893,862.00	-47.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			3,657,875.85	1,898,862.00	-48.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	419,430.66	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			419,430.66	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			419,430.66	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	73,369.93	0.00	-100.0%
5) TOTAL, REVENUES			73,369.93	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,657,875.85	1,898,862.00	-48.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,657,875.85	1,898,862.00	-48.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,584,505.92)	(1,898,862.00)	-47.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	419,430.66	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			419,430.66	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,165,075.26)	(1,898,862.00)	-40.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,652,735.06	5,487,659.80	-36.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,652,735.06	5,487,659.80	-36.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,652,735.06	5,487,659.80	-36.6%
2) Ending Balance, June 30 (E + F1e)			5,487,659.80	3,588,797.80	-34.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			5,487,659.80		
d) Unappropriated Amount				3,588,797.80	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	924,355.11	610,000.00	-34.0%
5) TOTAL, REVENUES			924,355.11	610,000.00	-34.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	27,488.00	New
3) Employee Benefits		3000-3999	0.00	20,350.00	New
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	533,318.05	0.00	-100.0%
6) Capital Outlay		6000-6999	19,034.57	562,162.00	2853.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	45,777.15	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			598,129.77	610,000.00	2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			326,225.34	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			326,225.34	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,427,241.01	2,753,466.35	13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,427,241.01	2,753,466.35	13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,427,241.01	2,753,466.35	13.4%
2) Ending Balance, June 30 (E + F1e)			2,753,466.35	2,753,466.35	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,753,466.35		
d) Unappropriated Amount				2,753,466.35	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	645,622.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	2,187,511.46		
3) Accounts Receivable		9200	9,026.29		
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			2,842,160.17		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	88,693.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			88,693.82		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,753,466.35		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest		8660	56,582.52	10,000.00	-82.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	867,772.59	600,000.00	-30.9%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			924,355.11	610,000.00	-34.0%
<b>TOTAL, REVENUES</b>			924,355.11	610,000.00	-34.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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	27,488.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	27,488.00	New
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	2,669.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	2,104.00	New
Health and Welfare Benefits		3401-3402	0.00	12,872.00	New
Unemployment Insurance		3501-3502	0.00	83.00	New
Workers' Compensation		3601-3602	0.00	814.00	New
OPEB, Allocated		3701-3702	0.00	897.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	911.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	20,350.00	New
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	533,318.05	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>533,318.05</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	19,034.57	562,162.00	2853.4%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>19,034.57</b>	<b>562,162.00</b>	<b>2853.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	45,777.15	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>45,777.15</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>598,129.77</b>	<b>610,000.00</b>	<b>2.0%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	924,355.11	610,000.00	-34.0%
5) TOTAL, REVENUES			924,355.11	610,000.00	-34.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		14,498.33	47,838.00	230.0%
8) Plant Services	8000-8999		537,854.29	562,162.00	4.5%
9) Other Outgo	9000-9999	Except 7600-7699	45,777.15	0.00	-100.0%
10) TOTAL, EXPENDITURES			598,129.77	610,000.00	2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			326,225.34	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			326,225.34	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,427,241.01	2,753,466.35	13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,427,241.01	2,753,466.35	13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,427,241.01	2,753,466.35	13.4%
2) Ending Balance, June 30 (E + F1e)			2,753,466.35	2,753,466.35	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,753,466.35		
d) Unappropriated Amount				2,753,466.35	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	12,052,459.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	478,355.43	0.00	-100.0%
5) TOTAL, REVENUES			12,530,814.43	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	123,384.13	75,971.00	-38.4%
3) Employee Benefits		3000-3999	44,818.90	43,817.00	-2.2%
4) Books and Supplies		4000-4999	59,178.99	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	11,433.76	0.00	-100.0%
6) Capital Outlay		6000-6999	16,468,932.64	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			16,707,748.42	119,788.00	-99.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,176,933.99)	(119,788.00)	-97.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,176,933.99)	(119,788.00)	-97.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,797,589.17	19,620,655.18	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,797,589.17	19,620,655.18	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,797,589.17	19,620,655.18	-17.6%
2) Ending Balance, June 30 (E + F1e)			19,620,655.18	19,500,867.18	-0.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			19,620,655.18		
d) Unappropriated Amount				19,500,867.18	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,796,909.93		
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	16,543,618.30		
3) Accounts Receivable		9200	67,740.86		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	386.94		
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			22,408,656.03		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	2,668,053.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	119,947.28		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			2,788,000.85		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			19,620,655.18		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	12,052,459.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			12,052,459.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	478,355.43	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			478,355.43	0.00	-100.0%
<b>TOTAL, REVENUES</b>			12,530,814.43	0.00	-100.0%



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	14,620.85	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	99,194.87	43,664.00	-56.0%
Clerical, Technical and Office Salaries		2400	9,568.41	32,307.00	237.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>123,384.13</b>	<b>75,971.00</b>	<b>-38.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,905.95	7,377.00	-17.2%
OASDI/Medicare/Alternative		3301-3302	9,067.64	5,815.00	-35.9%
Health and Welfare Benefits		3401-3402	18,880.66	23,709.00	25.6%
Unemployment Insurance		3501-3502	364.70	228.00	-37.5%
Workers' Compensation		3601-3602	3,472.86	2,250.00	-35.2%
OPEB, Allocated		3701-3702	1,258.88	1,922.00	52.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,868.21	2,516.00	-12.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>44,818.90</b>	<b>43,817.00</b>	<b>-2.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,462.82	0.00	-100.0%
Noncapitalized Equipment		4400	55,716.17	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>59,178.99</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	11,433.76	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,433.76</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,284,569.38	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	184,363.26	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>16,468,932.64</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>16,707,748.42</b>	<b>119,788.00</b>	<b>-99.3%</b>

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	12,052,459.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	478,355.43	0.00	-100.0%
5) TOTAL, REVENUES			12,530,814.43	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		16,707,748.42	119,788.00	-99.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,707,748.42	119,788.00	-99.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,176,933.99)	(119,788.00)	-97.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,176,933.99)	(119,788.00)	-97.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,797,589.17	19,620,655.18	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,797,589.17	19,620,655.18	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,797,589.17	19,620,655.18	-17.6%
2) Ending Balance, June 30 (E + F1e)			19,620,655.18	19,500,867.18	-0.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			19,620,655.18		
d) Unappropriated Amount				19,500,867.18	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	65,366.77	0.00	-100.0%
5) TOTAL, REVENUES			65,366.77	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	261,539.77	178,950.00	-31.6%
3) Employee Benefits		3000-3999	145,658.66	111,209.00	-23.7%
4) Books and Supplies		4000-4999	303,686.37	412,905.00	36.0%
5) Services and Other Operating Expenditures		5000-5999	49,335.83	1,904.00	-96.1%
6) Capital Outlay		6000-6999	1,661,510.50	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			2,421,731.13	704,968.00	-70.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,356,364.36)	(704,968.00)	-70.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	810,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			810,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,546,364.36)	(704,968.00)	-54.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,726,522.01	2,180,157.65	-41.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,726,522.01	2,180,157.65	-41.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,726,522.01	2,180,157.65	-41.5%
2) Ending Balance, June 30 (E + F1e)			2,180,157.65	1,475,189.65	-32.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,180,157.65		
d) Unappropriated Amount				1,475,189.65	



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	154,238.49		
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	58.43		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	2,034,894.37		
3) Accounts Receivable		9200	8,230.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,149.18		
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			2,198,570.53		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	17,872.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	539.92		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			18,412.88		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,180,157.65		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	52,866.77	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	12,500.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			65,366.77	0.00	-100.0%
<b>TOTAL, REVENUES</b>			65,366.77	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	192,770.59	112,241.00	-41.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	68,769.18	66,709.00	-3.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>261,539.77</b>	<b>178,950.00</b>	<b>-31.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	24,654.38	17,375.00	-29.5%
OASDI/Medicare/Alternative		3301-3302	19,779.44	13,691.00	-30.8%
Health and Welfare Benefits		3401-3402	77,804.92	63,099.00	-18.9%
Unemployment Insurance		3501-3502	781.48	538.00	-31.2%
Workers' Compensation		3601-3602	7,272.77	5,298.00	-27.2%
OPEB, Allocated		3701-3702	6,975.61	5,282.00	-24.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,940.06	5,926.00	-25.4%
Other Employee Benefits		3901-3902	450.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>145,658.66</b>	<b>111,209.00</b>	<b>-23.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,157.03	0.00	-100.0%
Noncapitalized Equipment		4400	301,529.34	412,905.00	36.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>303,686.37</b>	<b>412,905.00</b>	<b>36.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	3,629.73	1,904.00	-47.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,826.80	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	28,879.30	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			49,335.83	1,904.00	-96.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,323,551.80	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	136,428.78	0.00	-100.0%
Equipment Replacement		6500	201,529.92	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			1,661,510.50	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,421,731.13	704,968.00	-70.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	810,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			810,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			810,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	65,366.77	0.00	-100.0%
5) TOTAL, REVENUES			65,366.77	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,406,831.33	704,968.00	-70.7%
9) Other Outgo	9000-9999	Except 7600-7699	14,899.80	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,421,731.13	704,968.00	-70.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,356,364.36)	(704,968.00)	-70.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	810,000.00	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			810,000.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,546,364.36)	(704,968.00)	-54.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,726,522.01	2,180,157.65	-41.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,726,522.01	2,180,157.65	-41.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,726,522.01	2,180,157.65	-41.5%
2) Ending Balance, June 30 (E + F1e)			2,180,157.65	1,475,189.65	-32.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,180,157.65		
d) Unappropriated Amount				1,475,189.65	



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	171,469.38	0.00	-100.0%
4) Other Local Revenue		8600-8799	15,481,701.51	16,325,462.00	5.5%
5) TOTAL, REVENUES			15,653,170.89	16,325,462.00	4.3%
<b>B. EXPENDITURES</b>					
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	9,598,070.62	16,325,462.00	70.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,598,070.62	16,325,462.00	70.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,055,100.27	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,055,100.27	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,003,688.64	9,058,788.91	201.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,003,688.64	9,058,788.91	201.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,003,688.64	9,058,788.91	201.6%
2) Ending Balance, June 30 (E + F1e)			9,058,788.91	9,058,788.91	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			9,058,788.91		
d) Unappropriated Amount				9,058,788.91	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,051,190.76		
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	7,598.15		
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			9,058,788.91		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			9,058,788.91		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	171,417.56	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	51.82	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			171,469.38	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	14,682,022.50	16,325,462.00	11.2%
Unsecured Roll		8612	453,514.16	0.00	-100.0%
Prior Years' Taxes		8613	4,291.69	0.00	-100.0%
Supplemental Taxes		8614	296,053.17	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	45,819.99	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			15,481,701.51	16,325,462.00	5.5%
<b>TOTAL, REVENUES</b>			15,653,170.89	16,325,462.00	4.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,820,000.00	5,575,000.00	206.3%
Bond Interest and Other Service Charges		7434	7,778,070.62	10,750,462.00	38.2%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>9,598,070.62</b>	<b>16,325,462.00</b>	<b>70.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,598,070.62</b>	<b>16,325,462.00</b>	<b>70.1%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			0.00	0.00	0.0%

Unaudited Actuals  
 Bond Interest and Redemption Fund  
 Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	171,469.38	0.00	-100.0%
4) Other Local Revenue		8600-8799	15,481,701.51	16,325,462.00	5.5%
5) TOTAL, REVENUES			15,653,170.89	16,325,462.00	4.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	9,598,070.62	16,325,462.00	70.1%
10) TOTAL, EXPENDITURES			9,598,070.62	16,325,462.00	70.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,055,100.27	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,055,100.27	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,003,688.64	9,058,788.91	201.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,003,688.64	9,058,788.91	201.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,003,688.64	9,058,788.91	201.6%
2) Ending Balance, June 30 (E + F1e)			9,058,788.91	9,058,788.91	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			9,058,788.91		
d) Unappropriated Amount				9,058,788.91	



<b>BOND DESCRIPTION</b>		<b>Measure C Auditor Fd 7595</b>	<b>Total</b>
OUTSTANDING BONDED INDEBTEDNESS	July 1	217,935,000.00	217,935,000.00
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		217,935,000.00	217,935,000.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		1,820,000.00	1,820,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	216,115,000.00	216,115,000.00
1. Restricted Balance, July 1	2008-09	3,003,688.64	3,003,688.64
2. Tax Receipts	2008-09	15,435,881.52	15,435,881.52
3. State and Federal Apportionments	2008-09	171,469.38	171,469.38
4. Other Designated Revenue	2008-09	45,819.99	45,819.99
5. Subtotal (Sum of lines 1 through 4)		18,656,859.53	18,656,859.53
6. Less: Actual Expenditures or Other Uses	2008-09	9,598,070.62	9,598,070.62
7. Restricted Balance, June 30 (Line 5 minus 6)	2008-09	9,058,788.91	9,058,788.91
8. Estimated Tax Receipts on the Unsecured Roll	2009-10	468,772.00	468,772.00
9. Estimated State and Federal Apportionments	2009-10		0.00
10. Other Estimated Revenue	2009-10		0.00
11. Subtotal (Sum of lines 7 through 10)		9,527,560.91	9,527,560.91
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2009-10	15,776,692.51	15,776,692.51
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2009-10	6,249,131.60	6,249,131.60
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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	7,075,923.25	6,056,086.00	-14.4%
5) TOTAL, REVENUES			7,075,923.25	6,056,086.00	-14.4%
<b>B. EXPENDITURES</b>					
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	6,063,882.53	6,056,086.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,063,882.53	6,056,086.00	-0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,012,040.72	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	810,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(810,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			202,040.72	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,467,145.89	27,669,186.61	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,467,145.89	27,669,186.61	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,467,145.89	27,669,186.61	0.7%
2) Ending Balance, June 30 (E + F1e)			27,669,186.61	27,669,186.61	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			27,669,186.61		
d) Unappropriated Amount				27,669,186.61	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,224,549.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	24,442,293.57		
3) Accounts Receivable		9200	2,343.52		
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			27,669,186.61		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			27,669,186.61		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	6,648,111.12	6,056,086.00	-8.9%
Non-Ad Valorem Taxes Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	427,812.13	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,075,923.25	6,056,086.00	-14.4%
<b>TOTAL, REVENUES</b>			7,075,923.25	6,056,086.00	-14.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	3,405,000.00	3,520,000.00	3.4%
Bond Interest and Other Service Charges		7434	2,658,882.53	2,536,086.00	-4.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>6,063,882.53</b>	<b>6,056,086.00</b>	<b>-0.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,063,882.53</b>	<b>6,056,086.00</b>	<b>-0.1%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	810,000.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			810,000.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			(810,000.00)	0.00	-100.0%

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

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	7,075,923.25	6,056,086.00	-14.4%
5) TOTAL, REVENUES			7,075,923.25	6,056,086.00	-14.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,063,882.53	6,056,086.00	-0.1%
10) TOTAL, EXPENDITURES			6,063,882.53	6,056,086.00	-0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,012,040.72	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	810,000.00	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			(810,000.00)	0.00	0.0%



Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			202,040.72	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,467,145.89	27,669,186.61	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,467,145.89	27,669,186.61	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,467,145.89	27,669,186.61	0.7%
2) Ending Balance, June 30 (E + F1e)			27,669,186.61	27,669,186.61	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			27,669,186.61		
d) Unappropriated Amount				27,669,186.61	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,758.07	0.00	-100.0%
5) TOTAL, REVENUES			1,758.07	0.00	-100.0%
<b>B. EXPENSES</b>					
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	70.00	4,100.00	5757.1%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			70.00	4,100.00	5757.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,688.07	(4,100.00)	-342.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			1,688.07	(4,100.00)	-342.9%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	56,596.07	58,284.14	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,596.07	58,284.14	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			56,596.07	58,284.14	3.0%
2) Ending Net Assets, June 30 (E + F1e)			58,284.14	54,184.14	-7.0%
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			58,284.14		
d) Unappropriated Amount				54,184.14	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,193.76		
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	55,087.23		
3) Accounts Receivable		9200	24.15		
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			58,305.14		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	21.00		
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			21.00		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			58,284.14		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,758.07	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,758.07	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,758.07	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	70.00	4,100.00	5757.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>70.00</b>	<b>4,100.00</b>	<b>5757.1%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>70.00</b>	<b>4,100.00</b>	<b>5757.1%</b>



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,758.07	0.00	-100.0%
5) TOTAL, REVENUES			1,758.07	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		68.00	4,100.00	5929.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			70.00	4,100.00	5757.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			1,688.07	(4,100.00)	-342.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			1,688.07	(4,100.00)	-342.9%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	56,596.07	58,284.14	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,596.07	58,284.14	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			56,596.07	58,284.14	3.0%
2) Ending Net Assets, June 30 (E + F1e)			58,284.14	54,184.14	-7.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			58,284.14		
d) Unappropriated Amount				54,184.14	

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
<b>ELEMENTARY</b>						
1. General Education			22,263.02	22,077.64	22,077.64	22,077.64
a. Kindergarten	2,481.13	2,473.78				
b. Grades One through Three	7,442.54	7,425.86				
c. Grades Four through Six	7,206.68	7,181.35				
d. Grades Seven and Eight	4,912.58	4,885.89				
e. Opportunity Schools and Full-day Opportunity Classes	0.00	0.00				
f. Home and Hospital	28.38	32.51				
g. Community Day School	6.33	6.42				
2. Special Education						
a. Special Day Class	679.90	683.45	608.07	679.90	679.90	679.90
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	82.37	85.51	85.51	82.37	82.37	82.37
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	4.90	5.21	5.21	4.90	4.90	4.90
3. TOTAL, ELEMENTARY	22,844.81	22,779.98	22,961.81	22,844.81	22,844.81	22,844.81
<b>HIGH SCHOOL</b>						
4. General Education			9,787.32	9,757.32	9,757.32	9,757.32
a. Grades Nine through Twelve	9,182.04	9,082.22				
b. Continuation Education	469.92	452.94				
c. Opportunity Schools and Full-day Opportunity Classes	37.80	36.65				
d. Home and Hospital	51.19	54.83				
e. Community Day School	16.37	16.48				
5. Special Education						
a. Special Day Class	448.34	422.71	461.59	448.34	448.34	448.34
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	75.12	77.97	77.97	75.12	75.12	75.12
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	17.69	15.84	15.84	17.69	17.69	17.69
6. TOTAL, HIGH SCHOOL	10,298.47	10,159.64	10,342.72	10,298.47	10,298.47	10,298.47
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (E.C.1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	27.99	27.99	27.99	27.99	27.99	27.99
b. Special Day Class - High School	22.62	22.62	22.62	22.62	22.62	22.62
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School		0.07	0.07	0.07	0.07	0.07
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	50.61	50.68	50.68	50.68	50.68	50.68
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	33,193.89	32,990.30	33,355.21	33,193.96	33,193.96	33,193.96
11. ADA for Necessary Small Schools also included in lines 3 and 6.			0.00			0.00
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students	91.21	94.14	75.44	91.21	94.14	75.44
14. Adults Enrolled, State Apportioned	2,386.29	2,450.52	2,229.57	2,386.29	2,450.52	2,229.57
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study	15.52	15.63	14.10	15.52	15.63	14.10
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	2,493.02	2,560.29	2,319.11	2,493.02	2,560.29	2,319.11
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	35,686.91	35,550.59	35,674.32	35,686.98	35,754.25	35,513.07
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY	429,647.00	429,617.25	297,182.00	429,647.00	429,617.25	297,182.00
20. HIGH SCHOOL	224,172.00	224,347.00	236,453.00	224,172.00	224,347.00	236,453.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	653,819.00	653,964.25	533,635.00	653,819.00	653,964.25	533,635.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	10.17	10.76	17.89	10.76	10.76	10.76
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	25.97	26.71	31.08	26.71	26.71	26.71
b. Pupils Hours for 7th & 8th Hours						
<b>CHARTER SCHOOLS</b>						
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	179.28	179.15	179.28	179.28	179.28	179.28
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	179.28	179.15	179.28	179.28	179.28	179.28
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	14,472,231.13	(35,769.13)	14,436,462.00			14,436,462.00
Work in Progress	58,601,837.00	1,546,317.08	60,148,154.08	22,932,106.54	78,895,296.80	4,184,963.82
Total capital assets not being depreciated	73,074,068.13	1,510,547.95	74,584,616.08	22,932,106.54	78,895,296.80	18,621,425.82
Capital assets being depreciated:						
Land Improvements	2,802,005.00	348,141.78	3,150,146.78	16,767,158.00		19,917,304.78
Buildings	434,413,684.00	4,723,785.11	439,137,469.11	62,128,138.80		501,265,607.91
Equipment	15,671,107.00	(860,840.36)	14,810,266.64	513,093.70		15,323,360.34
Total capital assets being depreciated	452,886,796.00	4,211,086.53	457,097,882.53	79,408,390.50	0.00	536,506,273.03
Accumulated Depreciation for:						
Land Improvements	(502,584.00)	(13,558.00)	(516,142.00)		665,836.58	(1,181,978.58)
Buildings	(113,503,880.00)	(2,065,810.00)	(115,569,690.00)		15,104,636.66	(130,674,326.66)
Equipment	(14,128,568.26)	618,929.40	(13,509,638.86)		330,194.14	(13,839,833.00)
Total accumulated depreciation	(128,135,032.26)	(1,460,438.60)	(129,595,470.86)	0.00	16,100,667.38	(145,696,138.24)
Total capital assets being depreciated, net	324,751,763.74	2,750,647.93	327,502,411.67	79,408,390.50	16,100,667.38	390,810,134.79
Governmental activity capital assets, net	397,825,831.87	4,261,195.88	402,087,027.75	102,340,497.04	94,995,964.18	409,431,560.61
<b>Business-Type Activities:</b>						
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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.69%
	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.	(\$209,006.90)
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	\$180,839,795.56
	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.	\$180,839,795.56
ICR	Preliminary Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2010-11, subject to CDE approval.	5.73%
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	\$3,302,834.50
	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]).	\$3,323,084.51

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: Oct 13, 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)



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

FEDERAL PROGRAM NAME	Title I Part A	ARRA Title I	SAIT PI	Title I Delinquent	Reading First	Rdg First Sp Ed	Sp Ed IDEA
FEDERAL CATALOG NUMBER							
RESOURCE CODE	1/1/3010	1/1/3011	1/1/3012	1/1/3025	1/1/3030	1/1/3031	1/1/3310
REVENUE OBJECT	8290	8290	8290	8290	8290		
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	930,166.26	0.00	20,987.50	14,132.79	828,606.58	0.00	0.00
2. a. Current Year Award	4,082,401.00	1,855,073.00	0.00		(678,526.60)	585,000.00	6,410,144.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	4,082,401.00	1,855,073.00	0.00	0.00	(678,526.60)	585,000.00	6,410,144.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	5,012,567.26	1,855,073.00	20,987.50	14,132.79	150,079.98	585,000.00	6,410,144.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year			20,987.50	14,132.79			
6. Cash Received in Current Year	2,551,346.26	1,669,566.00			150,079.98	97,500.00	4,807,608.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,551,346.26	1,669,566.00	20,987.50	14,132.79	150,079.98	97,500.00	4,807,608.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	3,644,661.52	0.00	17,557.61	14,132.79	150,079.98	122,175.63	6,410,144.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,644,661.52	0.00	17,557.61	14,132.79	150,079.98	122,175.63	6,410,144.00
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)	(1,093,315.26)	1,669,566.00	3,429.89	0.00	0.00	(24,675.63)	(1,602,536.00)
a. Deferred Revenue		1,669,566.00	3,429.89				
b. Accounts Payable							
c. Accounts Receivable	1,093,315.26					24,675.63	1,602,536.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,367,905.74	1,855,073.00	3,429.89	0.00	0.00	462,824.37	0.00
15. If Carryover is allowed, enter line 14 amount here	1,367,905.74	1,855,073.00	3,429.89	0.00	0.00	462,824.37	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,644,661.52	0.00	17,557.61	14,132.79	150,079.98	122,175.63	6,410,144.00

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

FEDERAL PROGRAM NAME	ARRA Sp Ed IDEA	Sp Ed PreK	ARRA Sp Ed PreK	Sp Ed Local PreK	ARRA SpEd PreK	SpEd Staff Dev	State Improv
FEDERAL CATALOG NUMBER							
RESOURCE CODE	1/1/3313	1/1/3315	1/1/3319	1/1/3320	1/1/3324	1/1/3345	1/1/3372
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover		0.00	0.00	0.00	0.00	0.00	26,283.40
2. a. Current Year Award	1,333,475.00	244,148.00	47,228.00	325,007.00	67,610.00	2,499.00	17,400.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,333,475.00	244,148.00	47,228.00	325,007.00	67,610.00	2,499.00	17,400.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,333,475.00	244,148.00	47,228.00	325,007.00	67,610.00	2,499.00	43,683.40
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							26,283.40
6. Cash Received in Current Year	1,333,475.00	183,111.00	47,228.00	242,923.00	67,610.00	1,874.00	17,400.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,333,475.00	183,111.00	47,228.00	242,923.00	67,610.00	1,874.00	43,683.40
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	0.00	244,148.00	0.00	325,007.00	0.00	573.79	15,307.88
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	244,148.00	0.00	325,007.00	0.00	573.79	15,307.88
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)	1,333,475.00	(61,037.00)	47,228.00	(82,084.00)	67,610.00	1,300.21	28,375.52
a. Deferred Revenue	1,333,475.00		47,228.00		67,610.00	1,300.21	28,375.52
b. Accounts Payable							
c. Accounts Receivable		61,037.00		82,084.00			
14. Unused Grant Award Calculation (line 4 minus line 9)	1,333,475.00	0.00	47,228.00	0.00	67,610.00	1,925.21	28,375.52
15. If Carryover is allowed, enter line 14 amount here	1,333,475.00	0.00	47,228.00	0.00	67,610.00	1,925.21	28,375.52
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	244,148.00	0.00	325,007.00	0.00	573.79	15,307.88

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

FEDERAL PROGRAM NAME	Early Intervention	RCAT	Alt Dispute	Carl Perkins	Title IV Part A	Title II Part A	Title II Part D
FEDERAL CATALOG NUMBER							
RESOURCE CODE	1/1/3385	1/1/3386	1/1/3395	1/1/3550	1/1/3710	1/1/4035	1/1/4045
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	83,095.20	561,387.13	0.00
2. a. Current Year Award	161,463.00	78,750.00	15,000.00	202,447.98	98,642.06	1,236,114.95	35,040.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	161,463.00	78,750.00	15,000.00	202,447.98	98,642.06	1,236,114.95	35,040.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	161,463.00	78,750.00	15,000.00	202,447.98	181,737.26	1,797,502.08	35,040.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	9,276.26	0.00	0.00
6. Cash Received in Current Year	99,578.00	59,062.00	8,455.00	58,807.98	113,294.00	569,571.08	(5,119.00)
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	99,578.00	59,062.00	8,455.00	58,807.98	122,570.26	569,571.08	(5,119.00)
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	161,463.00	72,467.86	15,000.00	202,447.98	179,778.95	1,021,741.27	35,040.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	161,463.00	72,467.86	15,000.00	202,447.98	179,778.95	1,021,741.27	35,040.00
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)	(61,885.00)	(13,405.86)	(6,545.00)	(143,640.00)	(57,208.69)	(452,170.19)	(40,159.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	61,885.00	13,405.86	6,545.00	143,640.00	57,208.69	452,170.19	40,159.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	6,282.14	0.00	0.00	1,958.31	775,760.81	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	6,282.14	0.00	0.00	1,958.31	775,760.81	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	161,463.00	72,467.86	15,000.00	202,447.98	179,778.95	1,021,741.27	35,040.00

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FEDERAL PROGRAM NAME	Title V Part A	21st CLC	21st CLC	Title III Immigrant	Title III - LEP	Child Dev Inf Todd Prog	JROTC
FEDERAL CATALOG NUMBER							
RESOURCE CODE	1/1/4110	1/1/4123	1/1/4124	1/1/4201	1/1/4203	1/1/5035	1/1/5810
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							3151
<b>AWARD</b>							
1. Prior Year Carryover	22,290.01	15,000.00	57,940.41	193,118.16	426,514.89	0.00	0.00
2. a. Current Year Award	20,502.00	16,139.40	295,000.00		586,720.00	3,542.00	116,777.39
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	20,502.00	16,139.40	295,000.00	0.00	586,720.00	3,542.00	116,777.39
3. Required Matching Funds/Other							157,660.78
4. Total Available Award							
(sum lines 1, 2d, & 3)	42,792.01	31,139.40	352,940.41	193,118.16	1,013,234.89	3,542.00	274,438.17
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00					0.00	
6. Cash Received in Current Year	42,792.01	19,139.40	178,290.16	63,101.16	297,694.89	0.00	107,727.67
7. Contributed Matching Funds							157,660.78
8. Total Available (sum lines 5, 6, & 7)	42,792.01	19,139.40	178,290.16	63,101.16	297,694.89	0.00	265,388.45
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	11,943.89	7,325.75	347,219.37	193,118.16	558,400.98	3,542.00	274,438.17
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	11,943.89	7,325.75	347,219.37	193,118.16	558,400.98	3,542.00	274,438.17
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)	30,848.12	11,813.65	(168,929.21)	(130,017.00)	(260,706.09)	(3,542.00)	(9,049.72)
a. Deferred Revenue	30,848.12	11,813.65					
b. Accounts Payable							
c. Accounts Receivable			168,929.21	130,017.00	260,706.09	3,542.00	9,049.72
14. Unused Grant Award Calculation (line 4 minus line 9)	30,848.12	23,813.65	5,721.04	0.00	454,833.91	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	30,848.12	23,813.65	5,721.04	0.00	454,833.91	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	11,943.89	7,325.75	347,219.37	193,118.16	558,400.98	3,542.00	116,777.39

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FEDERAL PROGRAM NAME	Nutrition Network	Healthy Families	Teaching American History	Charter Dissemination	Adult Ed VEA Perkins	Adult Ed 231-ABE	Adult Ed 231 - ASE/GED
FEDERAL CATALOG NUMBER							
RESOURCE CODE	1/1/5810	1/1/5810	1/1/5810	9/1/4610	11/1/3555	11/1/3905	11/1/3913
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)	3160	3180	3183				
<b>AWARD</b>							
1. Prior Year Carryover	31,423.65	226.10	285,148.93	0.00	0.00	0.00	0.00
2. a. Current Year Award	348,029.00		313,793.00	631,890.00	69,969.00	361,829.00	25,558.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	348,029.00	0.00	313,793.00	631,890.00	69,969.00	361,829.00	25,558.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	379,452.65	226.10	598,941.93	631,890.00	69,969.00	361,829.00	25,558.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	226.10	0.00	0.00		0.00	0.00
6. Cash Received in Current Year	(12,144.49)		257,306.45	216,890.00	27,898.00	271,373.18	19,168.50
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	(12,144.49)	226.10	257,306.45	216,890.00	27,898.00	271,373.18	19,168.50
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	288,218.23	226.10	380,288.10	206,942.18	69,969.00	361,829.00	25,530.84
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	288,218.23	226.10	380,288.10	206,942.18	69,969.00	361,829.00	25,530.84
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)	(300,362.72)	0.00	(122,981.65)	9,947.82	(42,071.00)	(90,455.82)	(6,362.34)
a. Deferred Revenue				9,947.82			
b. Accounts Payable							
c. Accounts Receivable	300,362.72		122,981.65		42,071.00	90,455.82	6,362.64
14. Unused Grant Award Calculation (line 4 minus line 9)	91,234.42	0.00	218,653.83	424,947.82	0.00	0.00	27.16
15. If Carryover is allowed, enter line 14 amount here	218,651.83		218,653.83	424,947.82	0.00	0.00	27.16
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	288,218.23	226.10	380,288.10	206,942.18	69,969.00	361,829.00	25,531.14

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FEDERAL PROGRAM NAME	Adult Ed 231 - ESL	Adult Ed Pell Grant	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	11/1/3926	11/1/5810	
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Carryover	0.00	0.00	3,496,321.01
2. a. Current Year Award	162,796.00	226,554.00	19,298,015.18
b. Transferability (NCLB)			0.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	162,796.00	226,554.00	19,298,015.18
3. Required Matching Funds/Other			157,660.78
4. Total Available Award (sum lines 1, 2d, & 3)	162,796.00	226,554.00	22,951,996.97
<b>REVENUES</b>			
5. Revenue Deferred from Prior Year	0.00	0.00	70,906.05
6. Cash Received in Current Year	116,155.50	226,554.00	13,905,316.73
7. Contributed Matching Funds			157,660.78
8. Total Available (sum lines 5, 6, & 7)	116,155.50	226,554.00	14,133,883.56
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures	162,796.00	226,554.00	15,750,069.03
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	162,796.00	226,554.00	15,750,069.03
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)	(46,640.50)	0.00	(1,616,185.47)
a. Deferred Revenue			3,203,594.21
b. Accounts Payable			0.00
c. Accounts Receivable	46,640.50	0.00	4,819,779.98
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	7,201,927.94
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	7,329,345.35
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	162,796.00	226,554.00	15,592,408.55

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STATE PROGRAM NAME	ASES	CSIS	ERP Williams	Alt Cert Intern Teachers	NBPTS	CBET	School Law Enforcement
RESOURCE CODE	1/1/6010	1/1/6020	1/1/6225	1/1/6260	1/1/6267	1/1/6285	1/1/6310
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	185,799.46	0.00	82,019.10	874.84	0.00	80,717.73	13.16
b. Restr Bal Transfers (Obj 8997)				0.00	0.00	0.00	0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	185,799.46	0.00	82,019.10	874.84	0.00	80,717.73	13.16
2. a. Current Year Award	3,331,778.00	303,679.35		983,919.63	15,000.00	188,526.00	
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)				(874.84)		(40,972.26)	
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	3,331,778.00	303,679.35	0.00	983,044.79	15,000.00	147,553.74	0.00
3. Required Matching Funds/Other					1,988.85		
4. Total Available Award (sum lines 1c, 2e, & 3)	3,517,577.46	303,679.35	82,019.10	983,919.63	16,988.85	228,271.47	13.16
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year		0.00	82,019.10	874.84	0.00	80,717.73	13.16
6. Cash Received in Current Year	2,857,178.29	258,127.44		983,044.79	15,000.00	147,553.74	
7. Contributed Matching Funds					1,988.85	0.00	
8. Total Available (sum lines 5, 6, & 7)	2,857,178.29	258,127.44	82,019.10	983,919.63	16,988.85	228,271.47	13.16
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	3,517,577.46	165,297.79	82,019.10	983,919.63	16,988.85	228,271.47	13.16
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,517,577.46	165,297.79	82,019.10	983,919.63	16,988.85	228,271.47	13.16
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(660,399.17)	92,829.65	0.00	0.00	0.00	0.00	0.00
a. Deferred Revenue		92,829.65					
b. Accounts Payable							
c. Accounts Receivable	660,399.17						
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	138,381.56	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	138,381.56	0.00				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,517,577.46	165,297.79	82,019.10	983,919.63	15,000.00	228,271.47	13.16

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STATE PROGRAM NAME	Nell Soto	Ptsp Acad CTE	Infant Discretionary	Sp Ed Proj Workability	Sp Ed Low Incidence	SpEd Staff Development	TUPE 4-8
RESOURCE CODE	1/1/6340	1/1/6385	1/1/6515	1/1/6520	1/1/6530	1/1/6535	1/1/6660
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	67,205.02	0.00	0.00	0.00	0.00	0.00	5,360.86
b. Restr Bal Transfers (Obj 8997)	(26,492.16)	0.00	0.00	0.00			
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	40,712.86	0.00	0.00	0.00	0.00	0.00	5,360.86
2. a. Current Year Award		72,000.00	2,082.00	308,756.00	11,783.00	16,453.00	47,476.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	0.00	72,000.00	2,082.00	308,756.00	11,783.00	16,453.00	47,476.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	40,712.86	72,000.00	2,082.00	308,756.00	11,783.00	16,453.00	52,836.86
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	67,205.02	0.00	0.00	0.00	0.00	0.00	5,360.86
6. Cash Received in Current Year	(26,492.16)			191,488.00	5,892.00	9,690.00	47,476.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	40,712.86	0.00	0.00	191,488.00	5,892.00	9,690.00	52,836.86
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	40,712.86	6,727.30	2,082.00	308,756.00	11,783.00	16,453.00	52,836.86
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	40,712.86	6,727.30	2,082.00	308,756.00	11,783.00	16,453.00	52,836.86
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(6,727.30)	(2,082.00)	(117,268.00)	(5,891.00)	(6,763.00)	0.00
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable		6,727.30	2,082.00	117,268.00	5,891.00	6,763.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	65,272.70	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		65,272.70	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	40,712.86	6,727.30	2,082.00	308,756.00	11,783.00	16,453.00	52,836.86



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STATE PROGRAM NAME	TUPE 9-12	School Gardens	Digital HS	Partnership Academies	High Priority Schools Grant	SIP	SAIT
RESOURCE CODE	1/1/6670	1/1/7026	1/1/7100	1/1/7220	1/1/7258	1/1/7260	1/1/7268
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	160.68	43,844.07	53.81	166,373.15	40,989.26	111.64	2,427.58
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	160.68	43,844.07	53.81	166,373.15	40,989.26	111.64	2,427.58
2. a. Current Year Award	0.00	0.00	0.00	349,591.00	1,734,800.00		
b. Block Grant Transfers (Obj 8995)	(160.68)						
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	(160.68)	0.00	0.00	349,591.00	1,734,800.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	0.00	43,844.07	53.81	515,964.15	1,775,789.26	111.64	2,427.58
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	160.68	38,094.07	53.81			111.64	2,427.58
6. Cash Received in Current Year	(160.68)			355,443.15	1,775,789.26		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	38,094.07	53.81	355,443.15	1,775,789.26	111.64	2,427.58
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	0.00	43,844.07	53.81	393,146.20	1,775,789.26	111.64	2,427.58
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	43,844.07	53.81	393,146.20	1,775,789.26	111.64	2,427.58
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)	0.00	(5,750.00)	0.00	(37,703.05)	0.00	0.00	0.00
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	0.00	5,750.00	0.00	37,703.05			
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	122,817.95	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	122,817.95	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	43,844.07	53.81	393,146.20	1,775,789.26	111.64	2,427.58

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STATE PROGRAM NAME	AP Challenge	Foster Youth	Specialized Secondary	TOTAL
RESOURCE CODE	1/1/7282	1/1/7365	1/1/7370	
REVENUE OBJECT				
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. a. Prior Year Carryover	8,410.09	70,143.61	35,000.00	789,504.06
b. Restr Bal Transfers (Obj 8997)				(26,492.16)
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	8,410.09	70,143.61	35,000.00	763,011.90
2. a. Current Year Award		323,047.00		7,688,890.98
b. Block Grant Transfers (Obj 8995)				(160.68)
c. Cat Flex Transfers (Obj 8998)				(41,847.10)
d. Other Adjustments				0.00
e. Adj Curr Yr Award (sum lines 2a through 2d)	0.00	323,047.00	0.00	7,646,883.20
3. Required Matching Funds/Other				1,988.85
4. Total Available Award (sum lines 1c, 2e, & 3)	8,410.09	393,190.61	35,000.00	8,411,883.95
<b>REVENUES</b>				
5. Revenue Deferred from Prior Year	8,410.09	70,143.61	5,000.00	360,592.19
6. Cash Received in Current Year		186,566.50	30,000.00	6,836,596.33
7. Contributed Matching Funds				1,988.85
8. Total Available (sum lines 5, 6, & 7)	8,410.09	256,710.11	35,000.00	7,199,177.37
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	8,410.09	377,363.32	35,000.00	8,069,584.45
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	8,410.09	377,363.32	35,000.00	8,069,584.45
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)	0.00	(120,653.21)	0.00	(870,407.08)
a. Deferred Revenue				92,829.65
b. Accounts Payable				0.00
c. Accounts Receivable		120,653.21		963,236.73
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	15,827.29	0.00	342,299.50
15. If Carryover is allowed, enter line 14 amount here	0.00	15,827.29	0.00	342,299.50
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,410.09	377,363.32	35,000.00	8,067,595.60

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

LOCAL PROGRAM NAME	Medi-Cal Wraparound	Cesar Chavez	School Security	Microsoft Settlement	Contra Costa Futures	Concord CDBG	Crossroads Leadership
RESOURCE CODE	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)	3630	3632	3633	3634	3664	3666	3672
<b>AWARD</b>							
1. a. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	639,084.48	(197.84)	75,300.00	118,277.00	100,000.00	66,410.00	3,772.91
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	639,084.48	(197.84)	75,300.00	118,277.00	100,000.00	66,410.00	3,772.91
3. Required Matching Funds/Other	0.46						
4. Total Available Award (sum lines 1c, 2c, & 3)	639,084.94	(197.84)	75,300.00	118,277.00	100,000.00	66,410.00	3,772.91
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	(0.46)	(197.84)	75,300.00	118,277.00	65,897.49	38,764.77	3,772.91
7. Contributed Matching Funds	0.46						
8. Total Available (sum lines 5, 6, & 7)	0.00	(197.84)	75,300.00	118,277.00	65,897.49	38,764.77	3,772.91
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	639,084.94	(197.84)	75,300.00	118,277.00	100,000.00	59,036.00	3,772.91
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	639,084.94	(197.84)	75,300.00	118,277.00	100,000.00	59,036.00	3,772.91
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)	(639,084.94)	0.00	0.00	0.00	(34,102.51)	(20,271.23)	0.00
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	639,084.94				34,102.51	20,271.23	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	7,374.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	7,374.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	639,084.48	(197.84)	75,300.00	118,277.00	100,000.00	59,036.00	3,772.91

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

LOCAL PROGRAM NAME	Crossroads FACT	First 5	TOTAL
RESOURCE CODE	1/1/9010	11/1/9010	
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)	3692	7973	
<b>AWARD</b>			
1. a. Prior Year Carryover	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)	0.00	0.00	0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00
2. a. Current Year Award	63,162.75	253,314.00	1,319,123.30
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	63,162.75	253,314.00	1,319,123.30
3. Required Matching Funds/Other			0.46
4. Total Available Award (sum lines 1c, 2c, & 3)	63,162.75	253,314.00	1,319,123.76
<b>REVENUES</b>			
5. Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year	56,897.36	170,988.00	529,699.23
7. Contributed Matching Funds			0.46
8. Total Available (sum lines 5, 6, & 7)	56,897.36	170,988.00	529,699.69
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures	63,162.75	253,314.00	1,311,749.76
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	63,162.75	253,314.00	1,311,749.76
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(6,265.39)	(82,326.00)	(782,050.07)
a. Deferred Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable	6,265.39	82,326.00	782,050.07
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	7,374.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	7,374.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	63,162.75	253,314.00	1,311,749.30

2008-09 Unaudited Actuals  
 FEDERAL AWARDS,  
 REVENUES, AND EXPENDITURES - ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	ARRA - SFSF	Medi-Cal	Charter ARRA-SFSF	Food Services	TOTAL
FEDERAL CATALOG NUMBER					
RESOURCE CODE	1/1/3200	1/1/5640	9/1/3200	13-5310	
REVENUE OBJECT					
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance		116,946.98	0.00	1,900,581.47	2,017,528.45
2. a. Current Year Award	13,213,696.00	331,972.64	59,247.00	6,359,786.26	19,964,701.90
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	13,213,696.00	331,972.64	59,247.00	6,359,786.26	19,964,701.90
3. Required Matching Funds/Other				5,724,631.04	5,724,631.04
4. Total Available Award (sum lines 1, 2c, & 3)	13,213,696.00	448,919.62	59,247.00	13,984,998.77	27,706,861.39
<b>REVENUES</b>					
5. Cash Received in Current Year	8,974,427.00	331,972.64	46,640.00	5,478,524.01	14,831,563.65
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	4,239,269.00	0.00	12,607.00	881,262.25	5,133,138.25
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	4,239,269.00	0.00	12,607.00	881,262.25	5,133,138.25
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	13,213,696.00	331,972.64	59,247.00	6,359,786.26	19,964,701.90
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	0.00	348,639.68	0.00	11,853,606.93	12,202,246.61
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	0.00	348,639.68	0.00	11,853,606.93	12,202,246.61
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	13,213,696.00	100,279.94	59,247.00	2,131,391.84	15,504,614.78

2008-09 Unaudited Actuals  
 STATE AWARDS,  
 REVENUES, AND EXPENDITURES - ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Lottery	G9-CSR	Comm Day	Cal Safe Support	Cal Safe Childcare	PETIP	Cert Staff Perf
RESOURCE CODE	01-1100	01-1200	1/1/2430	1/1/6091	1/1/6092	1/1/6258	1/1/6268
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	(138,628.80)	9,821.51	0.00	192,546.47	210,525.98	315,000.00	1,616.53
b. Restr Bal Transfers (Obj 8997)				(71,066.88)		(315,000.00)	(1,616.53)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	(138,628.80)	9,821.51	0.00	121,479.59	210,525.98	0.00	0.00
2. a. Current Year Award	4,012,356.41	755,765.00	185,920.70	177,658.00	353,993.00	278,842.00	0.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)				(177,658.00)	(266,030.38)	(278,842.00)	
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	4,012,356.41	755,765.00	185,920.70	0.00	87,962.62	0.00	0.00
3. Required Matching Funds/Other	(142,562.05)	319,486.92	190,414.83				
4. Total Available Award (sum lines 1c, 2e, & 3)	3,731,165.56	1,085,073.43	376,335.53	121,479.59	298,488.60	0.00	0.00
<b>REVENUES</b>							
5. Cash Received in Current Year	2,176,879.10	342,332.00	193,616.30	(68,527.00)	(48,132.38)	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	1,835,477.31	413,433.00	(7,695.60)	68,527.00	136,095.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	1,835,477.31	413,433.00	(7,695.60)	68,527.00	136,095.00	0.00	0.00
8. Contributed Matching Funds	(142,562.05)	319,486.92	190,414.83				
9. Total Available (sum lines 5, 7c, & 8)	3,869,794.36	1,075,251.92	376,335.53	0.00	87,962.62	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	3,731,165.56	1,085,073.43	376,335.53	121,479.59	298,488.60	0.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	3,731,165.56	1,085,073.43	376,335.53	121,479.59	298,488.60	0.00	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2008-09 Unaudited Actuals  
 STATE AWARDS,  
 REVENUES, AND EXPENDITURES - ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	TRSSP/TRRP	ELAP	School Library	IM Lottery	CTE Equip & Supp	School Safety	Special Education
RESOURCE CODE	1/1/6275	1/1/6286	1/1/6296	1/1/6300	1/1/6377	1/1/6405	1/1/6500
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	0.00	167,238.98	20.45	579,586.14	42,508.61	30,337.57	19,339.05
b. Restr Bal Transfers (Obj 8997)					(31,476.06)		
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	167,238.98	20.45	579,586.14	11,032.55	30,337.57	19,339.05
2. a. Current Year Award	167,904.20	227,599.00	0.00	413,833.98	0.00	487,734.00	28,611,666.44
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)						(1,438.46)	
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	167,904.20	227,599.00	0.00	413,833.98	0.00	486,295.54	28,611,666.44
3. Required Matching Funds/Other							30,147,663.97
4. Total Available Award (sum lines 1c, 2e, & 3)	167,904.20	394,837.98	20.45	993,420.12	11,032.55	516,633.11	58,778,669.46
<b>REVENUES</b>							
5. Cash Received in Current Year	167,904.20	0.00	0.00	(12,712.52)	0.00	(1,438.46)	25,643,238.80
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	227,599.00	0.00	426,546.50	0.00	487,734.00	2,968,427.64
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	227,599.00	0.00	426,546.50	0.00	487,734.00	2,968,427.64
8. Contributed Matching Funds							30,147,663.97
9. Total Available (sum lines 5, 7c, & 8)	167,904.20	227,599.00	0.00	413,833.98	0.00	486,295.54	58,759,330.41
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	92,665.57	125,090.24	20.45	147,815.37	11,032.55	516,633.11	58,845,421.84
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	92,665.57	125,090.24	20.45	147,815.37	11,032.55	516,633.11	58,845,421.84
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	75,238.63	269,747.74	0.00	845,604.75	0.00	0.00	(66,752.38)

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

STATE PROGRAM NAME	Special Education Low Incidence	Art & Music Block	AMPE Equip Block	CAHSEE Instr	CAHSEE Mtls	Sec Sch Counseling	EIA
RESOURCE CODE	1/1/6500	1/1/6760	1/1/6761	1/1/7055	1/1/7056	1/1/7080	1/1/7090
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	0.00	911,950.64	1,957,506.49	248,201.22	23,430.98	728,442.37	1,555,324.14
b. Restr Bal Transfers (Obj 8997)	0.00	(687,844.31)	(1,291,112.46)				
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	224,106.33	666,394.03	248,201.22	23,430.98	728,442.37	1,555,324.14
2. a. Current Year Award	93,796.84	1,294,748.31	0.00	262,580.00	0.00	1,007,377.00	3,673,183.90
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)		(1,294,748.31)		(254,427.65)		(527,970.85)	
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	93,796.84	0.00	0.00	8,152.35	0.00	479,406.15	3,673,183.90
3. Required Matching Funds/Other	0.00						
4. Total Available Award (sum lines 1c, 2e, & 3)	93,796.84	224,106.33	666,394.03	256,353.57	23,430.98	1,207,848.52	5,228,508.04
<b>REVENUES</b>							
5. Cash Received in Current Year	93,796.84	(991,296.31)	0.00	8,152.35	0.00	(527,970.85)	3,321,162.90
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	991,296.31	0.00	0.00	0.00	1,007,377.00	352,021.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	991,296.31	0.00	0.00	0.00	1,007,377.00	352,021.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	93,796.84	0.00	0.00	8,152.35	0.00	479,406.15	3,673,183.90
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	27,044.46	224,106.33	666,394.03	256,353.57	2,311.23	1,207,848.52	2,933,068.50
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	27,044.46	224,106.33	666,394.03	256,353.57	2,311.23	1,207,848.52	2,933,068.50
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	66,752.38	0.00	0.00	0.00	21,119.75	0.00	2,295,439.54



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

STATE PROGRAM NAME	GATE	IM-K-8	IMFRP	IM-Williams	IM 9-12	HTS Transport	SE Transport
RESOURCE CODE	1/1/7140	1/1/7155	1/1/7156	1/1/7158	1/1/7160	1/1/7230	1/1/7240
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	49,856.22	32,450.02	1,403,873.84	123,896.44	2,994.22	140,506.84	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	49,856.22	32,450.02	1,403,873.84	123,896.44	2,994.22	140,506.84	0.00
2. a. Current Year Award	263,727.00		2,062,317.00			1,392,370.00	1,426,090.00
b. Block Grant Transfers (Obj 8995)							166,694.13
c. Cat Flex Transfers (Obj 8998)	(77,422.86)		(1,115,998.99)				
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	186,304.14	0.00	946,318.01	0.00	0.00	1,392,370.00	1,592,784.13
3. Required Matching Funds/Other		303.61	27,141.65			1,661,104.26	1,614,826.40
4. Total Available Award (sum lines 1c, 2e, & 3)	236,160.36	32,753.63	2,377,333.50	123,896.44	2,994.22	3,193,981.10	3,207,610.53
<b>REVENUES</b>							
5. Cash Received in Current Year	151,249.64	0.00	946,318.01	0.00	0.00	1,253,133.00	1,450,175.13
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	35,054.50	0.00	0.00	0.00	0.00	139,237.00	142,609.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	35,054.50	0.00	0.00	0.00	0.00	139,237.00	142,609.00
8. Contributed Matching Funds		303.61	27,141.65			1,626,023.87	1,614,826.40
9. Total Available (sum lines 5, 7c, & 8)	186,304.14	303.61	973,459.66	0.00	0.00	3,018,393.87	3,207,610.53
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	236,160.36	28,814.75	1,114,653.54	41,115.06	2,994.22	3,193,981.10	3,207,610.53
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	236,160.36	28,814.75	1,114,653.54	41,115.06	2,994.22	3,193,981.10	3,207,610.53
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	3,938.88	1,262,679.96	82,781.38	0.00	0.00	0.00

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

STATE PROGRAM NAME	PAR	AB 466	AB 75	10th Gr Cnslg	PRBG	TCBG-BTSA	PDBG-Buyback
RESOURCE CODE	1/1/7271	1/1/7294	1/1/7325	1/1/7375	1/1/7390	1/1/7392	1/1/7393
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	818.95	1,160.50	75,302.83	7,185.70	384,516.31	303,195.03	177,652.96
b. Restr Bal Transfers (Obj 8997)			(54,975.54)	(5,955.59)			(154,523.56)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	818.95	1,160.50	20,327.29	1,230.11	384,516.31	303,195.03	23,129.40
2. a. Current Year Award	146,613.00	328,554.65	26,447.40	0.00	758,538.00	669,956.00	1,299,639.00
b. Block Grant Transfers (Obj 8995)					107,689.52		100,000.00
c. Cat Flex Transfers (Obj 8998)	(14,661.00)	(232,479.39)	(26,447.40)		(703,128.17)	(139,422.72)	(1,399,639.00)
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	131,952.00	96,075.26	0.00	0.00	163,099.35	530,533.28	0.00
3. Required Matching Funds/Other						427,000.00	
4. Total Available Award (sum lines 1c, 2e, & 3)	132,770.95	97,235.76	20,327.29	1,230.11	547,615.66	1,260,728.31	23,129.40
<b>REVENUES</b>							
5. Cash Received in Current Year	102,629.00	2,994.26	(16,847.40)	0.00	163,099.35	291,891.28	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	29,323.00	93,081.00	16,847.40	0.00	0.00	238,642.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	29,323.00	93,081.00	16,847.40	0.00	0.00	238,642.00	0.00
8. Contributed Matching Funds						427,000.00	
9. Total Available (sum lines 5, 7c, & 8)	131,952.00	96,075.26	0.00	0.00	163,099.35	957,533.28	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	132,770.95	97,235.76	20,327.29	1,230.11	547,615.66	1,260,728.31	23,129.40
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	132,770.95	97,235.76	20,327.29	1,230.11	547,615.66	1,260,728.31	23,129.40
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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STATE PROGRAM NAME	TIIBG	SLIBG	Site Block	Dist Block	IM, Lib, Tech	QEIA	Charter Unr Lotto
RESOURCE CODE	1/1/7394	1/1/7395	1/1/7396	1/1/7397	1/1/7398	1/1/7400	09-1100
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	234,585.88	1,242,044.95	1,140,314.83	747,941.00	41,902.92	444,288.93	107,329.82
b. Restr Bal Transfers (Obj 8997)	(143,238.52)		(756,438.86)	(747,941.00)	(22,619.06)		
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	91,347.36	1,242,044.95	383,875.97	0.00	19,283.86	444,288.93	107,329.82
2. a. Current Year Award	1,670,860.00	2,279,779.00	0.00	0.00	0.00	4,486,100.00	18,655.01
b. Block Grant Transfers (Obj 8995)	(49,180.97)	(325,042.00)					
c. Cat Flex Transfers (Obj 8998)	(618,169.06)	(1,173,511.31)					
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	1,003,509.97	781,225.69	0.00	0.00	0.00	4,486,100.00	18,655.01
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	1,094,857.33	2,023,270.64	383,875.97	0.00	19,283.86	4,930,388.93	125,984.83
<b>REVENUES</b>							
5. Cash Received in Current Year	818,779.97	781,225.69	0.00	0.00	0.00	4,486,100.00	10,205.07
6. Amounts Included in Line 5 for Prior Year Adjustments							(12.13)
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	184,730.00	0.00	0.00	0.00	0.00	0.00	8,462.07
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	184,730.00	0.00	0.00	0.00	0.00	0.00	8,462.07
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,003,509.97	781,225.69	0.00	0.00	0.00	4,486,100.00	18,667.14
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,094,857.33	2,023,270.64	383,875.97	0.00	19,283.86	3,047,222.51	125,984.83
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,094,857.33	2,023,270.64	383,875.97	0.00	19,283.86	3,047,222.51	125,984.83
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	1,883,166.42	0.00

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STATE PROGRAM NAME	Charter Restr Lotto	SLIBG Charter	Ad Ed Lotto	Fresh Start	Def Mtce Fd	Co Sch Facil	TOTAL
RESOURCE CODE	9/1/6300	9/1/7395	11-1100	13-7022	14-6205	35-7710	
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	18,520.90	69.00	207,273.33	78,150.36	4,299,216.18	23,797,589.17	41,917,405.46
b. Restr Bal Transfers (Obj 8997)							(4,283,808.37)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	18,520.90	69.00	207,273.33	78,150.36	4,299,216.18	23,797,589.17	37,633,597.09
2. a. Current Year Award	2,023.64				1,235,894.00	12,530,814.43	72,603,336.91
b. Block Grant Transfers (Obj 8995)							160.68
c. Cat Flex Transfers (Obj 8998)							(8,301,995.55)
d. Other Adjustments							0.00
e. Adj Curr Yr Award (sum lines 2a through 2d)	2,023.64	0.00	0.00	0.00	1,235,894.00	12,530,814.43	64,301,502.04
3. Required Matching Funds/Other			(207,273.33)		179,401.75		34,217,508.01
4. Total Available Award (sum lines 1c, 2e, & 3)	20,544.54	69.00	0.00	78,150.36	5,714,511.93	36,328,403.60	136,152,607.14
<b>REVENUES</b>							
5. Cash Received in Current Year	57.14				1,235,894.00	12,463,073.57	54,436,982.68
6. Amounts Included in Line 5 for Prior Year Adjustments							(12.13)
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	1,966.50	0.00	0.00	0.00	0.00	67,740.86	9,864,531.49
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,966.50	0.00	0.00	0.00	0.00	67,740.86	9,864,531.49
8. Contributed Matching Funds					179,401.75		34,389,700.95
9. Total Available (sum lines 5, 7c, & 8)	2,023.64	0.00	0.00	0.00	1,415,295.75	12,530,814.43	98,691,215.12
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	8,281.32	69.00	0.00	78,150.36	3,545,124.52	16,707,748.42	107,610,584.28
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	8,281.32	69.00	0.00	78,150.36	3,545,124.52	16,707,748.42	107,610,584.28
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	12,263.22	0.00	0.00	0.00	2,169,387.41	19,620,655.18	28,542,022.86

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LOCAL PROGRAM NAME	RRM-OMMA	Athletics	Old Self Funded Sports codes	Old District Funded Sports Codes	PH School Yard	Elem Cap	Sec Cap
RESOURCE CODE	1/1/8150	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)		3500	3601-09,3906-16	3900-3905	3612	3613	3614
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	0.00	0.00	(17,596.60)	69,775.22	198,713.87	44,745.09	47,534.41
b. Restr Bal Transfers (Obj 8997)	0.00						
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	(17,596.60)	69,775.22	198,713.87	44,745.09	47,534.41
2. a. Current Year Award	0.00	9,870.00	173,674.98	615,281.77	15,666.13		
b. Other Adjustments	0.00						
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	9,870.00	173,674.98	615,281.77	15,666.13	0.00	0.00
3. Required Matching Funds/Other	8,638,525.00						
4. Total Available Award (sum lines 1c, 2c, & 3)	8,638,525.00	9,870.00	156,078.38	685,056.99	214,380.00	44,745.09	47,534.41
<b>REVENUES</b>							
5. Cash Received in Current Year		9,870.00	173,674.98	615,281.77	15,666.13		
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	8,638,525.00						
9. Total Available (sum lines 5, 7c, & 8)	8,638,525.00	9,870.00	173,674.98	615,281.77	15,666.13	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	7,382,648.06	953.29	165,462.45	683,466.22	37,878.94	10,246.89	14,300.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	7,382,648.06	953.29	165,462.45	683,466.22	37,878.94	10,246.89	14,300.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	1,255,876.94	8,916.71	(9,384.07)	1,590.77	176,501.06	34,498.20	33,234.41

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LOCAL PROGRAM NAME	Ad Ed Cap (in GF)	NGHS Pride	Mervyn Bren	School Site Funds	Sp Ed Donations	NGHS Comm	Helen Tamo
RESOURCE CODE	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)	3615	3616	3617	3619	3620	3621	3622
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	62,426.88	29,001.85	9,341.79	14,597.26	5,646.80	110.43	219.61
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	62,426.88	29,001.85	9,341.79	14,597.26	5,646.80	110.43	219.61
2. a. Current Year Award	75,000.00		10,000.00	(113.00)	4,189.44	39,605.36	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	75,000.00	0.00	10,000.00	(113.00)	4,189.44	39,605.36	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	137,426.88	29,001.85	19,341.79	14,484.26	9,836.24	39,715.79	219.61
<b>REVENUES</b>							
5. Cash Received in Current Year	75,000.00		10,000.00	(113.00)	4,189.44	39,605.36	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	75,000.00	0.00	10,000.00	(113.00)	4,189.44	39,605.36	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	50,978.54		374.95	1,100.19	2,729.76	39,615.36	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	50,978.54	0.00	374.95	1,100.19	2,729.76	39,615.36	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	86,448.34	29,001.85	18,966.84	13,384.07	7,106.48	100.43	219.61

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LOCAL PROGRAM NAME	Garden	PH Comm	YVES Reading	CPHS Track	CV Boys BB	CV Girls BB	CVHS Press
RESOURCE CODE	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010
REVENUE OBJECT	3624	3625	3629	3631	3636	3637	3638
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	3,881.73	116,743.63	205.16	370.09	675.00	715.00	10,976.09
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	3,881.73	116,743.63	205.16	370.09	675.00	715.00	10,976.09
2. a. Current Year Award	1,000.00	12,108.43					
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,000.00	12,108.43	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	4,881.73	128,852.06	205.16	370.09	675.00	715.00	10,976.09
<b>REVENUES</b>							
5. Cash Received in Current Year	1,000.00	12,108.43					
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,000.00	12,108.43	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	2,554.09						
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2,554.09	0.00	0.00	0.00	0.00	0.00	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	2,327.64	128,852.06	205.16	370.09	675.00	715.00	10,976.09

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LOCAL PROGRAM NAME	Crossroads Donations	Music Room Donations	Nuestra Casa	Marquee	Parenting Ed	Intel	Lesher
RESOURCE CODE	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010
REVENUE OBJECT	3639	3640	3641	3642	3643	3644	3645
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	148.17	(158.64)	9,941.39	8,686.99	3,798.19	20.89	49,030.89
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	148.17	(158.64)	9,941.39	8,686.99	3,798.19	20.89	49,030.89
2. a. Current Year Award			1,595.00	33,000.00	71,683.00		0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	1,595.00	33,000.00	71,683.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	148.17	(158.64)	11,536.39	41,686.99	75,481.19	20.89	49,030.89
<b>REVENUES</b>							
5. Cash Received in Current Year			1,595.00	33,000.00	64,516.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	7,167.00	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	7,167.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	1,595.00	33,000.00	71,683.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures			367.03	41,000.00	71,809.09	20.89	31,895.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	367.03	41,000.00	71,809.09	20.89	31,895.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	148.17	(158.64)	11,169.36	686.99	3,672.10	0.00	17,135.89



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LOCAL PROGRAM NAME	Johnston	Homework Club		School Site Don	Wamoola	Buck	Keller
RESOURCE CODE	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010
REVENUE OBJECT	3646	3647	3648	3652	3654	3655	3657
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	0.00	679.19	0.00	125,167.92	161.49	3,850.86	13,575.38
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	679.19	0.00	125,167.92	161.49	3,850.86	13,575.38
2. a. Current Year Award	250.00	2,920.00	1,100.00	129,548.72	643.26	0.00	17,800.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	250.00	2,920.00	1,100.00	129,548.72	643.26	0.00	17,800.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	250.00	3,599.19	1,100.00	254,716.64	804.75	3,850.86	31,375.38
<b>REVENUES</b>							
5. Cash Received in Current Year	250.00	2,920.00	1,100.00	129,548.72	643.26	0.00	12,800.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
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	5,000.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	250.00	2,920.00	1,100.00	129,548.72	643.26	0.00	17,800.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	225.35	4,688.74	0.00	74,365.95	387.16	3,850.86	31,375.38
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	225.35	4,688.74	0.00	74,365.95	387.16	3,850.86	31,375.38
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	24.65	(1,089.55)	1,100.00	180,350.69	417.59	0.00	0.00

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LOCAL PROGRAM NAME	Delong Sweet	CNG	Lighthouse	Long	WC Wellness	Adv Place	Oak Park Chr
RESOURCE CODE	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010
REVENUE OBJECT	3659	3660	3662	3663	3665	3667	3668
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	877.71	25,000.00	4,018.28	10,900.61	1,749.33	9,920.66	50,000.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	877.71	25,000.00	4,018.28	10,900.61	1,749.33	9,920.66	50,000.00
2. a. Current Year Award	7,000.00	0.00	387.00	0.00	0.00	143,206.61	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,000.00	0.00	387.00	0.00	0.00	143,206.61	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	7,877.71	25,000.00	4,405.28	10,900.61	1,749.33	153,127.27	50,000.00
<b>REVENUES</b>							
5. Cash Received in Current Year	7,000.00						
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	387.00	0.00	0.00	143,206.61	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	387.00	0.00	0.00	143,206.61	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	7,000.00	0.00	387.00	0.00	0.00	143,206.61	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	7,681.76	0.00	1,970.47	10,884.26	48.85	153,127.27	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	7,681.76	0.00	1,970.47	10,884.26	48.85	153,127.27	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	195.95	25,000.00	2,434.81	16.35	1,700.48	0.00	50,000.00

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LOCAL PROGRAM NAME	JC Penney	Tesoro	Step to Respect	DeLong Wallace	Barona	Tesoro Safety	Sport Fac
RESOURCE CODE	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)	3670	3671	3673	3674	3675	3676	3678
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	9,140.32	(1,346.03)	0.00				12,060.84
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	9,140.32	(1,346.03)	0.00	0.00	0.00	0.00	12,060.84
2. a. Current Year Award		1,346.03	4,000.00	950.00	5,000.00	25,000.00	74,666.49
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,346.03	4,000.00	950.00	5,000.00	25,000.00	74,666.49
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	9,140.32	0.00	4,000.00	950.00	5,000.00	25,000.00	86,727.33
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	0.00	4,000.00	950.00	5,000.00	25,000.00	74,666.49
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,346.03	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	1,346.03	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,346.03	4,000.00	950.00	5,000.00	25,000.00	74,666.49
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	9,139.04	0.00	0.00	0.00	4,131.08	200.00	55,886.86
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	9,139.04	0.00	0.00	0.00	4,131.08	200.00	55,886.86
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	1.28	0.00	4,000.00	950.00	868.92	24,800.00	30,840.47

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LOCAL PROGRAM NAME	Ben America	Kapow	Proj Pipeline	Lead for Youth	Y&H Soda	PHES Ed Fd	Best
RESOURCE CODE	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)	3679	3683	3685	3686	3688	3690	3691
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	1,444.00	1,327.92	(2,072.99)	281.94	574.74	(3.75)	18.18
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,444.00	1,327.92	(2,072.99)	281.94	574.74	(3.75)	18.18
2. a. Current Year Award	17,266.86	5,600.00	46,502.08	0.00	0.00	17,870.70	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	17,266.86	5,600.00	46,502.08	0.00	0.00	17,870.70	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	18,710.86	6,927.92	44,429.09	281.94	574.74	17,866.95	18.18
<b>REVENUES</b>							
5. Cash Received in Current Year	17,266.86	5,600.00	46,502.08	0.00	0.00	13,582.19	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	4,288.51	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	4,288.51	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	17,266.86	5,600.00	46,502.08	0.00	0.00	17,870.70	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	7,921.25	14,804.09	236.43	574.74	17,864.73	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	7,921.25	14,804.09	236.43	574.74	17,864.73	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	18,710.86	(993.33)	29,625.00	45.51	0.00	2.22	18.18

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LOCAL PROGRAM NAME	Crossroads HeadStart	Leadership Institute	AVID	Aspire	Photo Don	RDA 2%	RDA
RESOURCE CODE	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)	3693	3695	3696	3697	3699	3911	3912
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	0.00	10,772.41	1,001.50	4,777.50	4,624.37	78,000.00	20,878.41
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	10,772.41	1,001.50	4,777.50	4,624.37	78,000.00	20,878.41
2. a. Current Year Award	52,965.39	25,850.00	0.00	0.00	2,199.35		251,333.97
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	52,965.39	25,850.00	0.00	0.00	2,199.35	0.00	251,333.97
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	52,965.39	36,622.41	1,001.50	4,777.50	6,823.72	78,000.00	272,212.38
<b>REVENUES</b>							
5. Cash Received in Current Year	42,765.39	25,850.00	0.00	0.00	2,199.35		251,333.97
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	10,200.00	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)	10,200.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	52,965.39	25,850.00	0.00	0.00	2,199.35	0.00	251,333.97
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	27,593.98	15,420.15	424.89	(9,326.46)	897.93		218,046.61
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	27,593.98	15,420.15	424.89	(9,326.46)	897.93	0.00	218,046.61
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	25,371.41	21,202.26	576.61	14,103.96	5,925.79	78,000.00	54,165.77

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LOCAL PROGRAM NAME	Horatio Alger	Cowell	Publ Artifacts	Chevron	Shuttle Launch	County Tech	Playground
RESOURCE CODE	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)	3919	3920	3923	3926	3928	3929	3930
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	466.36	0.00	5,893.35	41,193.81	540.00	11,443.86	1,892.29
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	466.36	0.00	5,893.35	41,193.81	540.00	11,443.86	1,892.29
2. a. Current Year Award			640.00	59,921.00	0.00	32,000.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	640.00	59,921.00	0.00	32,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	466.36	0.00	6,533.35	101,114.81	540.00	43,443.86	1,892.29
<b>REVENUES</b>							
5. Cash Received in Current Year			640.00	59,921.00		32,000.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	640.00	59,921.00	0.00	32,000.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	450.15	0.00	0.00	37,065.65	521.59	31,560.05	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	450.15	0.00	0.00	37,065.65	521.59	31,560.05	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	16.21	0.00	6,533.35	64,049.16	18.41	11,883.81	1,892.29

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LOCAL PROGRAM NAME	Booster	PFC	ASB	Co Health	CTAP	EB Comm	Save
RESOURCE CODE	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)	3934	3935	3936	3937	3938	3939	3940
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	20,000.00	(133,484.11)	8,262.78	62.55	189.69	4,780.86	340.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	20,000.00	(133,484.11)	8,262.78	62.55	189.69	4,780.86	340.00
2. a. Current Year Award	0.00	627,716.36	6,429.91	0.00	0.00	10,000.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	627,716.36	6,429.91	0.00	0.00	10,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	20,000.00	494,232.25	14,692.69	62.55	189.69	14,780.86	340.00
<b>REVENUES</b>							
5. Cash Received in Current Year		600,412.42	6,429.91	0.00	0.00	10,000.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	27,303.94	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	27,303.94	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	627,716.36	6,429.91	0.00	0.00	10,000.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures		607,526.14	9,431.63	60.72	0.00	2,321.35	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	607,526.14	9,431.63	60.72	0.00	2,321.35	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	20,000.00	(113,293.89)	5,261.06	1.83	189.69	12,459.51	340.00

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LOCAL PROGRAM NAME	Drug Abuse	Kaiser	Chev Tech	United Way Foster Youth	EDMS Track	Crago	BV Tut
RESOURCE CODE	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)	3941	3942	3944	3945	3946	3947	3948
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	540.12	7,623.92	73.46	0.00	2,407.34	0.00	5,313.83
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	540.12	7,623.92	73.46	0.00	2,407.34	0.00	5,313.83
2. a. Current Year Award	0.00	10,000.00		60,000.00		48,144.00	75,427.79
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	10,000.00	0.00	60,000.00	0.00	48,144.00	75,427.79
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	540.12	17,623.92	73.46	60,000.00	2,407.34	48,144.00	80,741.62
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	10,000.00	0.00	36,000.00	0.00	48,144.00	75,427.79
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	24,000.00	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	24,000.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	10,000.00	0.00	60,000.00	0.00	48,144.00	75,427.79
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	12,055.00	0.00	0.00	0.00	48,144.00	67,487.86
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	12,055.00	0.00	0.00	0.00	48,144.00	67,487.86
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	540.12	5,568.92	73.46	60,000.00	2,407.34	0.00	13,253.76



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LOCAL PROGRAM NAME	WaMu	VA View	MDHS Site Tech	Shadelands	Lesher Sci	Lesher Sub	Olympic
RESOURCE CODE	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)	3949	3951	3954	3955	3958	3960	3961
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	231.24	62.37	16.00	2,778.86	150.14	(306.38)	333.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	231.24	62.37	16.00	2,778.86	150.14	(306.38)	333.00
2. a. Current Year Award				60.00			2,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	60.00	0.00	0.00	2,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	231.24	62.37	16.00	2,838.86	150.14	(306.38)	2,333.00
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	0.00	0.00	60.00	0.00	0.00	2,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	60.00	0.00	0.00	2,000.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	0.00	0.00	258.06	0.00	(306.38)	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	258.06	0.00	(306.38)	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	231.24	62.37	16.00	2,580.80	150.14	0.00	2,333.00

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LOCAL PROGRAM NAME	Tech Trng	HS Honor	Shell Marsh	Comm Don	Proj Planet	Outside agency Reimb	School Readiness
RESOURCE CODE	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)	3962	3965	3967	3968	3969	3970	3972
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	571.91	2,500.00	528.95	15,534.26	70.38	0.00	445.26
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	571.91	2,500.00	528.95	15,534.26	70.38	0.00	445.26
2. a. Current Year Award				15,477.39	0.00	1,031,035.15	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	15,477.39	0.00	1,031,035.15	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	571.91	2,500.00	528.95	31,011.65	70.38	1,031,035.15	445.26
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	0.00	0.00	15,477.39	0.00	1,031,035.15	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	15,477.39	0.00	1,031,035.15	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	571.91	0.00	528.95	2,889.41	0.00	1,030,372.05	(881.65)
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	571.91	0.00	528.95	2,889.41	0.00	1,030,372.05	(881.65)
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	2,500.00	0.00	28,122.24	70.38	663.10	1,326.91

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LOCAL PROGRAM NAME	Sci Ctr	Pace Sci	BASRC	PFC	Aft Sch Tutor	Aft Sch Tutor	Bay Point Com
RESOURCE CODE	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)	3974	3975	3980	3982	3983	3984	3987
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	64,685.74	698.69	213.29	0.00	26,014.84	45.88	5,509.02
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	64,685.74	698.69	213.29	0.00	26,014.84	45.88	5,509.02
2. a. Current Year Award	0.00	0.00	0.00	229.05	49,970.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	229.05	49,970.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	64,685.74	698.69	213.29	229.05	75,984.84	45.88	5,509.02
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	0.00	0.00	229.05	49,970.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	229.05	49,970.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	(7,359.97)	698.69	0.00	0.00	63,955.04	0.00	1,416.27
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	(7,359.97)	698.69	0.00	0.00	63,955.04	0.00	1,416.27
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	72,045.71	0.00	213.29	229.05	12,029.80	45.88	4,092.75

2008-09 Unaudited Actuals  
 LOCAL AWARDS,  
 REVENUES, AND EXPENDITURES - ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Homeless	ROP	Serendipity	ES Music	MS Music	Infant Svcs	Mtc Bldg Debt
RESOURCE CODE	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010	1/1/9010
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)	3989	3990	3991	3993	3995	3998	5508
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	0.00	0.00	4,516.26	195.00	183.00	12,752.46	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	4,516.26	195.00	183.00	12,752.46	0.00
2. a. Current Year Award	5,000.00	662,331.05	44,629.00	0.00	0.00	0.00	925,888.16
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,000.00	662,331.05	44,629.00	0.00	0.00	0.00	925,888.16
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	5,000.00	662,331.05	49,145.26	195.00	183.00	12,752.46	925,888.16
<b>REVENUES</b>							
5. Cash Received in Current Year	5,000.00	0.00	44,629.00	0.00	0.00	0.00	925,888.16
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	662,331.05	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	662,331.05	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	5,000.00	662,331.05	44,629.00	0.00	0.00	0.00	925,888.16
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	5,000.00	662,331.05	48,045.32	0.00	0.00	0.00	925,888.16
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	5,000.00	662,331.05	48,045.32	0.00	0.00	0.00	925,888.16
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	0.00	1,099.94	195.00	183.00	12,752.46	0.00

2008-09 Unaudited Actuals  
 LOCAL AWARDS,  
 REVENUES, AND EXPENDITURES - ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Ad Ed Local	TOTAL
RESOURCE CODE	11/1/9010	
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)	7982; 7991	
<b>AWARD</b>		
1. a. Prior Year Restricted Ending Balance	(0.88)	1,172,201.38
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	(0.88)	1,172,201.38
2. a. Current Year Award	28,826.14	5,591,692.57
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	28,826.14	5,591,692.57
3. Required Matching Funds/Other		8,638,525.00
4. Total Available Award (sum lines 1c, 2c, & 3)	28,825.26	15,402,418.95
<b>REVENUES</b>		
5. Cash Received in Current Year	28,826.14	4,706,462.43
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	885,230.14
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	885,230.14
8. Contributed Matching Funds		8,638,525.00
9. Total Available (sum lines 5, 7c, & 8)	28,826.14	14,230,217.57
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	8,782.12	12,748,635.29
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	8,782.12	12,748,635.29
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	20,043.14	2,653,783.66

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	136,088,462.93	301	0.00	303	136,088,462.93	305	5,033,745.73		307	131,054,717.20	309
2000 - Classified Salaries	45,559,089.33	311	262,636.67	313	45,296,452.66	315	4,428,731.56		317	40,867,721.10	319
3000 - Employee Benefits (Excluding 3800)	51,153,600.90	321	3,934,460.14	323	47,219,140.76	325	2,957,386.86		327	44,261,753.90	329
4000 - Books, Supplies Equip Replace. (6500)	10,494,227.36	331	122,703.77	333	10,371,523.59	335	3,336,991.27		337	7,034,532.32	339
5000 - Services. . . & 7300 - Indirect Costs	37,396,990.84	341	67,490.20	343	37,329,500.64	345	13,187,492.20		347	24,142,008.44	349
TOTAL					276,305,080.58	365			TOTAL	247,360,732.96	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	114,286,153.51 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	11,888,766.63 380
3. STRS. . . . .		3101 & 3102	8,964,708.04 382
4. PERS. . . . .		3201 & 3202	1,146,945.53 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	2,528,446.97 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	10,588,709.00 385
7. Unemployment Insurance. . . . .		3501 & 3502	372,188.03 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	3,379,553.99 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	78,968.55 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			153,234,440.25 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			648,803.86 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			152,585,636.39 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			61.69%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	61.69%
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). . . . .	247,360,732.96
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

<b>Direct Instructional Costs and Documented Support Costs</b> (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	236,212.54
2	Classified Salaries	2000-2999	59,511.65
3	Employee Benefits	3000-3999	73,560.39
4	Books and Supplies	4000-4999	3,985.27
5	Services and Other Operating Expenditures	5000-5999	3,065.68
6	Equipment & Replacement	6400, 6500	0.00
7	<b>Total Program Costs</b> (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 6)		376,335.53

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	185,920.70
B. Net Revenues (Line A times 90%)	167,328.63
C. Program Costs (Line 7)	376,335.53
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(209,006.90)

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	214,785,000.00	70,825,925.51	285,610,925.51		8,691,072.62	276,919,852.89	4,651,705.55
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	5,890,000.49	32,761.91	5,922,762.40		221,881.09	5,700,881.31	231,881.09
Capital Leases Payable	15,597,056.24	(5,969,631.04)	9,627,425.20		488,243.08	9,139,182.12	510,489.09
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	68,420,000.00	(62,738,075.39)	5,681,924.61		45,777.15	5,636,147.46	0.00
Net OPEB Obligation		4,248,777.22	4,248,777.22	4,161,494.04	0.00	8,410,271.26	0.00
Compensated Absences Payable	4,203,269.29		4,203,269.29	0.00	644,746.86	3,558,522.43	0.00
Governmental activities long-term liabilities	308,895,326.02	6,399,758.21	315,295,084.23	4,161,494.04	10,091,720.80	309,364,857.47	5,394,075.73
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00



	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2007-08 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2007-08 Actual</b>			<b>2008-09 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	172,641,275.46		172,641,275.46			180,839,795.56
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	34,155.84		34,155.84			34,307.20
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2007-08</b>			<b>Adjustments to 2008-09</b>		
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>B. CURRENT YEAR GANN ADA</b> (2008-09 data should tie to Principal Apportionment Attendance Software reports)	<b>2008-09 P2 Report</b>			<b>2009-10 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line 10)	33,193.89		33,193.89	33,193.96		33,193.96
2. ROC/P ADA**			0.00			0.00
3. Total Charter Schools ADA (Form A, Line 26)	179.28		179.28	179.28		179.28
4. Total Supplemental Instructional Hours**	653,819.00		653,819.00	653,819.00		653,819.00
5. Divide Line B4 by 700 (Round to 2 decimal places)			934.03			934.03
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			34,307.20			34,307.27
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)			34,307.20			34,307.27
<b>C. LOCAL PROCEEDS OF TAXES</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2008-09 Actual</b>			<b>2009-10 Budget</b>		
1. Homeowners' Exemption (Object 8021)	1,047,392.54		1,047,392.54	1,039,727.00		1,039,727.00
2. Timber Yield Tax (Object 8022)	5.78		5.78	412.00		412.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	4,730.28		4,730.28	4,644.00		4,644.00
4. Secured Roll Taxes (Object 8041)	89,762,537.38		89,762,537.38	90,190,218.00		90,190,218.00
5. Unsecured Roll Taxes (Object 8042)	4,108,211.58		4,108,211.58	3,071,373.00		3,071,373.00
6. Prior Years' Taxes (Object 8043)	30,323.35		30,323.35	0.00		0.00
7. Supplemental Taxes (Object 8044)	2,369,345.16		2,369,345.16	4,739,030.00		4,739,030.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,280,891.23		4,280,891.23	3,951,009.00		3,951,009.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Objects 8047 & 8625) (Only if not counted in redevelopment agency's limit)	882,013.90		882,013.90	687,780.00		687,780.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	102,485,451.20	0.00	102,485,451.20	103,684,193.00	0.00	103,684,193.00
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)	102,485,451.20	0.00	102,485,451.20	103,684,193.00	0.00	103,684,193.00

	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,614,334.64			2,446,661.01
<b>OTHER EXCLUSIONS</b>						
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)			2,614,334.64			2,446,661.01
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - Current Year (Object 8011)	87,049,567.00		87,049,567.00	71,385,169.00		71,385,169.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	370,793.96		370,793.96	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)**	56,237.42		56,237.42	117,228.00		117,228.00
29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)**	760.17		760.17	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)	439,908.00		439,908.00	350,476.00		350,476.00
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)	9,578,231.00		9,578,231.00	7,159,370.00		7,159,370.00
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)	97,495,497.55	0.00	97,495,497.55	79,012,243.00	0.00	79,012,243.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	272,538.00		272,538.00	252,619.00		252,619.00
38. TOTAL STATE AID (Lines C36 plus C37)	97,768,035.55	0.00	97,768,035.55	79,264,862.00	0.00	79,264,862.00
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	301,727,939.80		301,727,939.80	267,803,931.00		267,803,931.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	803,902.88		803,902.88	560,000.00		560,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2008-09 Actual</b>			<b>2009-10 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A6)			172,641,275.46			180,839,795.56
2. Inflation Adjustment			1.0429			1.0062
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0044			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			180,839,795.56			181,961,002.29
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			102,485,451.20			103,684,193.00
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)			4,116,864.00			4,116,872.40
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			80,968,679.00			79,264,862.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			80,968,679.00			79,264,862.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			490,088.15			383,363.13
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			102,975,539.35			104,067,556.13
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)			80,478,590.85			79,264,862.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			102,975,539.35			
b. State Subventions (Line D8)			80,478,590.85			
c. Less: Excluded Appropriations (Line C23)			2,614,334.64			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			180,839,795.56			



**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) 8,806,087.40
- 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) 222,396,143.26

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.96%

**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. 0.00  
 Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	11,322,841.55
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,221,017.72
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	25,100.24
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)	1,087,629.94
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	2,891.31
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)	14,659,480.76
9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$-2,719,467.21, minus [2nd prior year indirect cost rate of 3.6% times Line B18])	1,675,905.88
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,335,386.64

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	182,987,374.34
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	35,838,530.51
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	16,513,389.56
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,614,949.30
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	505,468.37
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	59,864.08
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	1,194,911.03
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)	2,364.74
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)	213,877.72
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)	26,377,772.71
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	127,332.99
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)	8,129,522.79
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,548,743.73
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)	285,114,101.87

**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) 5.14%

**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](http://www.cde.ca.gov/fg/ac/ic))**

(Line A10 divided by Line B18) 5.73%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>					
1. Beginning Balance	9791-9795	175,974.35		598,107.04	774,081.39
2. State Lottery Revenue	8560	4,031,011.42		415,857.62	4,446,869.04
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	(349,835.38)	349,835.38		0.00
6. Total Available (Sum Lines A1 through A5)		3,857,150.39	349,835.38	1,013,964.66	5,220,950.43
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	3,411,371.89	310,382.64		3,721,754.53
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	432,551.37	39,452.74		472,004.11
4. Books and Supplies	4000-4999	10,331.54		35,038.83	45,370.37
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,895.59			2,895.59
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			121,057.86	121,057.86
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		3,857,150.39	349,835.38	156,096.69	4,363,082.46
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	857,867.97	857,867.97

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

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

Section I - Expenditures	Funds 01, 09, and 62			2008-09 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	290,171,090.51
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	15,273,055.88
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	261,452.73
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,229,341.83
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,864,537.39
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,739,895.77
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	1,161,774.14
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)				7,257,001.86
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	422,419.63
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)				268,063,452.40
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				268,063,452.40

<b>Section II - Expenditures Per ADA</b>		<b>2008-09 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		33,118.77
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	653,964.25 Divided by 700	934.23
C. Total ADA before adjustments (Lines A plus B)		34,053.00
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		34,053.00
F. Expenditures per ADA (Line I.G divided by line II.E)		\$7,871.95
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	275,295,677.05	8,107.45
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	275,295,677.05	8,107.45
B. Required effort (Line A.2 times 90%)	247,766,109.35	7,296.71
C. Current year expenditures (Line I.G and line II.F)	268,063,452.40	7,871.95
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%



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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)</b>	5,636,164.05	4,072,288.89	20,199,523.09	6,686,359.82	27,323,940.74	113,739.92	3,193,981.10
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1,451.86	1,451.86	1,451.86	1,451.86	1,348.47	1,348.47	1,754.00
3100 Alternative Schools							
3200 Continuation Schools	26.00	26.00	26.00	26.00	30.59	30.59	
3300 Independent Study Centers	15.17	15.17	15.17	15.17	4.71	4.71	
3400 Opportunity Schools	2.00	2.00	2.00	2.00	3.00	3.00	
3550 Community Day Schools	2.00	2.00	2.00	2.00			
3700 Specialized Secondary Programs							
3800 Vocational Education					56.28	56.28	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual	15.85	15.85	15.85	15.85	23.87	23.87	
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	254.70	254.70	254.70	254.70	202.26	202.26	886.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services					0.75	0.75	
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)					68.80		
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)					52.62	52.62	
<b>C. Total Allocation Factors</b>	1,767.58	1,767.58	1,767.58	1,767.58	1,791.35	1,722.55	2,640.00

Unaudited Actuals  
 2008-09  
 General Fund  
 Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	127,327,079.57	52,837,636.74	180,164,716.31	9,460,745.34	189,625,461.65	
3100	Alternative Schools	80,783.68	0.00	80,783.68	4,242.08	85,025.76	
3200	Continuation Schools	2,049,086.64	1,006,897.18	3,055,983.82	160,474.73	3,216,458.55	
3300	Independent Study Centers	1,281,675.82	386,219.49	1,667,895.31	87,583.92	1,755,479.23	
3400	Opportunity Schools	166,000.26	87,364.04	253,364.30	13,304.58	266,668.88	
3550	Community Day Schools	376,335.53	41,406.15	417,741.68	21,936.30	439,677.98	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	177,674.94	862,170.07	1,039,845.01	54,603.97	1,094,448.98	
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	1,957,156.35	693,815.33	2,650,971.68	139,206.88	2,790,178.56	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	65,775,115.07	9,443,472.93	75,218,588.00	3,949,851.67	79,168,439.67	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
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	485,181.03	11,489.47	496,670.50	26,080.98	522,751.48	
8500	Child Care and Development Services	19,134.11	0.00	19,134.11	1,004.76	20,138.87	
<b>Other Costs</b>							
----	Food Services					3,199.07	
----	Enterprise					58,915.30	
----	Facilities Acquisition & Construction					2,187,859.71	
----	Other Outgo					5,195,445.74	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation		1,855,526.24	1,855,526.24	1,130,774.85	2,986,301.09	
----	Indirect Costs Charged to Other Funds				(612,866.77)	(612,866.77)	
----	<b>Total General Fund Expenditures</b>	199,695,223.00	67,225,997.64	266,921,220.64	14,436,943.29	288,803,583.75	

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
<b>Instructional Goals</b>													
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	125,708,718.42	0.00	0.00	0.00	0.00	0.00	1,612,743.75			5,617.40	0.00	127,327,079.57
3100	Alternative Schools	0.00	0.00	0.00	80,783.68	0.00	0.00	0.00			0.00	0.00	80,783.68
3200	Continuation Schools	2,048,089.87	0.00	0.00	0.00	0.00	0.00	996.77			0.00	0.00	2,049,086.64
3300	Independent Study Centers	1,281,675.82	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,281,675.82
3400	Opportunity Schools	166,000.26	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	166,000.26
3550	Community Day Schools	193,434.88	0.00	0.00	179,501.46	0.00	0.00	0.00			3,399.19	0.00	376,335.53
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	177,674.94	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	177,674.94
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	1,957,156.35	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,957,156.35
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	53,528,148.35	4,338,246.03	0.00	1,130,192.22	3,448,404.39	3,207,610.53	0.00			112,131.17	10,382.38	65,775,115.07
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
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		485,152.53	0.00	28.50	0.00	485,181.03
8500	Child Care and Development Services	0.00	0.00	930.27	0.00	0.00	0.00		18,203.84	0.00	0.00	0.00	19,134.11
<b>Total Direct Charged Costs</b>		185,060,898.89	4,338,246.03	930.27	1,390,477.36	3,448,404.39	3,207,610.53	1,613,740.52	503,356.37	0.00	121,176.26	10,382.38	199,695,223.00

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
 2008-09  
 General Fund  
 Program Cost Report  
 Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	30,057,961.99	20,657,613.06	2,122,061.69	52,837,636.74
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	538,279.87	468,617.31	0.00	1,006,897.18
3300	Independent Study Centers	314,065.60	72,153.89	0.00	386,219.49
3400	Opportunity Schools	41,406.15	45,957.89	0.00	87,364.04
3550	Community Day Schools	41,406.15	0.00	0.00	41,406.15
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	862,170.07	0.00	862,170.07
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	328,143.69	365,671.64	0.00	693,815.33
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	5,273,072.42	3,098,481.10	1,071,919.41	9,443,472.93
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
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	11,489.47	0.00	11,489.47
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		1,049,424.80		1,049,424.80
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		806,101.44		806,101.44
<b>Total Allocated Support Costs</b>		36,594,335.87	27,437,680.67	3,193,981.10	67,225,997.64

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

<b>A. Central Administration Costs in General Fund</b>		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,194,911.03
2	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	25,100.24
3	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	11,325,206.29
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	2,504,592.51
5	Total Central Administration Costs in General Fund	15,049,810.07
<b>B. Direct Charged and Allocated Costs in General Fund</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	199,695,223.00
2	Total Allocated Costs (from Form PCR, Column 2, Total)	67,225,997.64
3	Total Direct Charged and Allocated Costs in General Fund	266,921,220.64
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	8,129,522.79
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	11,548,743.73
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	19,678,266.52
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		286,599,487.16
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		5.25%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400 and 6500)	3,199.07				3,199.07
Enterprise (Objects 1000-5999, 6400 and 6500)		58,915.30			58,915.30
Facilities Acquisition & Construction (Objects 1000-6500)			2,187,859.71		2,187,859.71
Other Outgo (Objects 1000-7999)				5,195,445.74	5,195,445.74
<b>Total Other Costs</b>	3,199.07	58,915.30	2,187,859.71	5,195,445.74	7,445,419.82

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	5,780.02	6,109.02
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	6,109.02	6,370.02
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,109.02	6,370.02
b. Revenue Limit ADA	0033	33,355.21	33,193.89
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	203,767,644.99	211,445,743.18
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	1,087,148.00	1,027,659.00
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	678,102.00	705,821.00
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	205,532,894.99	213,179,223.18
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.92156	0.82033
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	189,410,894.71	174,877,312.15
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	512,476.04	470,307.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	1,282,215.75	1,330,055.00
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)	- - -	(769,739.71)	(859,748.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	188,641,155.00	174,017,564.15



Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	101,685,348.00	103,156,048.00
26. Miscellaneous Funds	0588	0.00	0.00
27. Community Redevelopment Funds	0589	177,326.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	543,624.00	554,153.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	101,319,050.00	102,601,895.00
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	87,322,105.00	71,415,669.15
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	272,538.00	252,619.00
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	---		222,119.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(272,538.00)	(30,500.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	87,049,567.00	71,385,169.15
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	87,049,567.00	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	661,742.00	629,852.00
46. California High School Exit Exam	9002	710,251.00	672,817.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	255,184.00	237,550.00
48. Apprenticeship Funding	9006/0570		
49. Community Day School Additional Funding	9007	107,010.00	101,733.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>											4,008
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>											
1000-1999	Certificated Salaries	2,422,454.86	0.00	648,998.60	97,733.72	821,403.08	752,010.18	16,571,758.89	0.00		21,314,359.33
2000-2999	Classified Salaries	2,579,417.45	0.00	184,667.76	1,834.92	85,623.11	8,033,156.20	2,538,380.07	0.00		13,423,079.51
3000-3999	Employee Benefits	2,195,145.57	0.00	286,092.32	19,094.77	218,887.90	6,041,297.82	5,153,819.35	0.00		13,914,337.73
4000-4999	Books and Supplies	76,406.19	0.00	0.00	5,314.25	33,931.92	13,993.43	170,639.63	0.00		300,285.42
5000-5999	Services and Other Operating Expenditures	1,660,420.24	0.00	0.00	82.58	9,405.57	8,058,939.03	7,094,205.66	0.00		16,823,053.08
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	91,263.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		91,263.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,025,107.31	0.00	1,119,758.68	124,060.24	1,169,251.58	22,899,396.66	31,528,803.60	0.00	0.00	65,866,378.07
7310	Transfers of Indirect Costs	2,139,040.55	0.00	0.00	0.00	19,797.45	0.00	233,904.72	0.00		2,392,742.72
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	9,443,472.96									9,443,472.96
	Total Indirect Costs and PCR Allocations	11,582,513.51	0.00	0.00	0.00	19,797.45	0.00	233,904.72	0.00	0.00	11,836,215.68
	<b>TOTAL COSTS</b>	<b>20,607,620.82</b>	<b>0.00</b>	<b>1,119,758.68</b>	<b>124,060.24</b>	<b>1,189,049.03</b>	<b>22,899,396.66</b>	<b>31,762,708.32</b>	<b>0.00</b>	<b>0.00</b>	<b>77,702,593.75</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>											
1000-1999	Certificated Salaries	1,578.50	0.00	0.00	41,359.80	260,374.68	67,613.30	114,209.01	0.00		485,135.29
2000-2999	Classified Salaries	24,163.72	0.00	0.00	1,834.92	77,117.61	3,301,346.84	110,770.37	0.00		3,515,233.46
3000-3999	Employee Benefits	10,767.14	0.00	0.00	10,049.86	118,448.53	2,404,351.10	91,167.62	0.00		2,634,784.25
4000-4999	Books and Supplies	7,268.71	0.00	0.00	0.00	20,599.33	70.15	4,283.56	0.00		32,221.75
5000-5999	Services and Other Operating Expenditures	66,078.84	0.00	0.00	0.00	9,096.59	58,866.16	35,648.91	0.00		169,690.50
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	109,856.91	0.00	0.00	53,244.58	485,636.74	5,832,247.55	356,079.47	0.00	0.00	6,837,065.25
7310	Transfers of Indirect Costs	3,039.43	0.00	0.00	0.00	19,797.45	0.00	222,746.40	0.00		245,583.28
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,039.43	0.00	0.00	0.00	19,797.45	0.00	222,746.40	0.00	0.00	245,583.28
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>112,896.34</b>	<b>0.00</b>	<b>0.00</b>	<b>53,244.58</b>	<b>505,434.19</b>	<b>5,832,247.55</b>	<b>578,825.87</b>	<b>0.00</b>	<b>0.00</b>	<b>7,082,648.53</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										0.00
	<b>TOTAL COSTS</b>										<b>7,082,648.53</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>											
1000-1999	Certificated Salaries	2,420,876.36	0.00	648,998.60	56,373.92	561,028.40	684,396.88	16,457,549.88			20,829,224.04
2000-2999	Classified Salaries	2,555,253.73	0.00	184,667.76	0.00	8,505.50	4,731,809.36	2,427,609.70			9,907,846.05
3000-3999	Employee Benefits	2,184,378.43	0.00	286,092.32	9,044.91	100,439.37	3,636,946.72	5,062,651.73			11,279,553.48
4000-4999	Books and Supplies	69,137.48	0.00	0.00	5,314.25	13,332.59	13,923.28	166,356.07			268,063.67
5000-5999	Services and Other Operating Expenditures	1,594,341.40	0.00	0.00	82.58	308.98	8,000,072.87	7,058,556.75			16,653,362.58
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	91,263.00	0.00	0.00	0.00	0.00	0.00	0.00			91,263.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	8,915,250.40	0.00	1,119,758.68	70,815.66	683,614.84	17,067,149.11	31,172,724.13		0.00	59,029,312.82
7310	Transfers of Indirect Costs	2,136,001.12	0.00	0.00	0.00	0.00	0.00	11,158.32			2,147,159.44
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
PCRA	Program Cost Report Allocations	9,443,472.96									9,443,472.96
	Total Indirect Costs and PCR Allocations	11,579,474.08	0.00	0.00	0.00	0.00	0.00	11,158.32		0.00	11,590,632.40
	TOTAL BEFORE OBJECT 8980	20,494,724.48	0.00	1,119,758.68	70,815.66	683,614.84	17,067,149.11	31,183,882.45		0.00	70,619,945.22
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										0.00
	TOTAL COSTS										70,619,945.22
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	48,804.70			48,804.70
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	22,126.94			22,126.94
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	14,975.40			14,975.40
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,970.99	0.00	649.77			2,620.76
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	50.00	0.00	7,030.21			7,080.21
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	2,020.99	0.00	93,587.02		0.00	95,608.01
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	2,020.99	0.00	93,587.02		0.00	95,608.01
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										7,060,874.57
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										31,762,490.37
	TOTAL COSTS										38,918,972.95

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

<b>2007-08 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
1. Enter Total Costs amounts from the 2007-08 Report SEMA, 2007-08 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	72,415,881.55	39,570,348.36
2. Enter audit adjustments of 2007-08 special education expenditures from SACS2009ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62 resources 0000-2999 & 6000-9999, Object 9793)  _____ _____ _____		
3. Enter restatements of 2008-09 special education beginning fund balances from SACS2009ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62 resources 0000-2999 & 6000-9999, Object 9795)  _____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below) Regular Education bus drivers erroneously coded to resource 7240 instead of 7230. Problem discovered and corrected in 2008/09. Amount in 2007/08: \$1,322,407.43 Less: Sp Ed Parent Transp error coded to 7230 instead of 7240 in 07/08 of: \$93,247.38 _____ _____	(1,229,160.05)	(1,229,160.05)
5. 2007-08 Expenditures, Adjusted for 2008-09 MOE Calculation (Sum lines 1 through 4)	71,186,721.50	38,341,188.31
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2007-08 Report SEMA, 2007-08 Expenditures by LEA (LE-CY) worksheet	<u>4,066.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)  _____ _____ _____		
3. 2007-08 Unduplicated Pupil Count, Adjusted for 2008-09 MOE Calculation (Line C1 plus Line C2)	4,066.00	



**SELPA:** Mt. Diablo Unified (BA)

**TEST 2**

	<u>State and Local</u>	<u>Local Only</u>
Excess of prior year's expenditures over current year's expenditures, if MOE is not met in Test 1: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only)	<u>0.00</u>	<u>0.00</u>

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

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

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

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

**SELPA:** Mt. Diablo Unified (BA)

**TEST 3**

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

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

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

Calculation:

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

Bryan Richards  
 Contact Name

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 Telephone Number

Director, Fiscal Services  
 Title

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 E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Plus: ARRA 08-09 Expenditures (From LEA Exps Worksheet)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>											4,008
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>											
1000-1999	Certificated Salaries	2,158,896.00	0.00	272,123.00	89,168.00	854,420.00	796,680.00	17,887,421.00	0.00		22,058,708.00
2000-2999	Classified Salaries	1,815,442.00	0.00	193,122.00	1,900.00	103,956.00	7,887,502.00	3,088,358.00	0.00		13,090,280.00
3000-3999	Employee Benefits	2,126,820.00	0.00	210,484.00	19,411.00	280,167.00	6,649,898.00	6,315,345.00	0.00		15,602,125.00
4000-4999	Books and Supplies	181,383.00	0.00	0.00	0.00	55,644.00	32,823.00	288,993.00	0.00		558,843.00
5000-5999	Services and Other Operating Expenditures	949,156.00	0.00	1,020,159.00	0.00	1,300.00	8,500,261.00	6,569,095.00	0.00		17,039,971.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		45,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,276,697.00	0.00	1,695,888.00	110,479.00	1,295,487.00	23,867,164.00	34,149,212.00	0.00	0.00	68,394,927.00
7310	Transfers of Indirect Costs	2,382,715.00	0.00	0.00	0.00	26,174.00	0.00	308,570.00	0.00		2,717,459.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,382,715.00	0.00	0.00	0.00	26,174.00	0.00	308,570.00	0.00	0.00	2,717,459.00
	TOTAL COSTS	9,659,412.00	0.00	1,695,888.00	110,479.00	1,321,661.00	23,867,164.00	34,457,782.00	0.00	0.00	71,112,386.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>											
1000-1999	Certificated Salaries	2,158,896.00	0.00	272,123.00	47,808.00	602,479.00	706,940.00	15,983,983.00			19,772,229.00
2000-2999	Classified Salaries	1,794,849.00	0.00	193,122.00	0.00	10,115.00	4,991,885.00	2,110,331.00			9,100,302.00
3000-3999	Employee Benefits	2,115,498.00	0.00	210,484.00	7,982.00	127,480.00	3,989,841.00	5,138,772.00			11,590,057.00
4000-4999	Books and Supplies	179,133.00	0.00	0.00	0.00	11,300.00	32,823.00	288,993.00			512,249.00
5000-5999	Services and Other Operating Expenditures	948,656.00	0.00	1,020,159.00	0.00	300.00	8,450,849.00	6,569,095.00			16,989,059.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00			45,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	7,242,032.00	0.00	1,695,888.00	55,790.00	751,674.00	18,172,338.00	30,091,174.00		0.00	58,008,896.00
7310	Transfers of Indirect Costs	2,195,853.00	0.00	0.00	0.00	0.00	0.00	14,728.00			2,210,581.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	2,195,853.00	0.00	0.00	0.00	0.00	0.00	14,728.00		0.00	2,210,581.00
	TOTAL BEFORE OBJECT 8980	9,437,885.00	0.00	1,695,888.00	55,790.00	751,674.00	18,172,338.00	30,105,902.00		0.00	60,219,477.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										0.00
	TOTAL COSTS										60,219,477.00



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Plus: ARRA 08-09 Expenditures (From LEA Exps Worksheet)	Adjustments*	Total	
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>												
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	27,858.00			27,858.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	10,753.00			10,753.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	147,200.00			147,200.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	185,811.00		0.00	185,811.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	185,811.00		0.00	185,811.00	
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)											4,917,932.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)											0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)											34,735,437.00
	TOTAL COSTS											39,839,180.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>										4,008
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>											
1000-1999	Certificated Salaries	2,422,454.86	0.00	648,998.60	97,733.72	821,403.08	752,010.18	16,571,758.89	0.00		21,314,359.33
2000-2999	Classified Salaries	2,579,417.45	0.00	184,667.76	1,834.92	85,623.11	8,033,156.20	2,538,380.07	0.00		13,423,079.51
3000-3999	Employee Benefits	2,195,145.57	0.00	286,092.32	19,094.77	218,887.90	6,041,297.82	5,153,819.35	0.00		13,914,337.73
4000-4999	Books and Supplies	76,406.19	0.00	0.00	5,314.25	33,931.92	13,993.43	170,639.63	0.00		300,285.42
5000-5999	Services and Other Operating Expenditures	1,660,420.24	0.00	0.00	82.58	9,405.57	8,058,939.03	7,094,205.66	0.00		16,823,053.08
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	91,263.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		91,263.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,025,107.31	0.00	1,119,758.68	124,060.24	1,169,251.58	22,899,396.66	31,528,803.60	0.00	0.00	65,866,378.07
7310	Transfers of Indirect Costs	2,139,040.55	0.00	0.00	0.00	19,797.45	0.00	233,904.72	0.00		2,392,742.72
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	9,443,472.96									9,443,472.96
	Total Indirect Costs	2,139,040.55	0.00	0.00	0.00	19,797.45	0.00	233,904.72	0.00	0.00	2,392,742.72
	<b>TOTAL COSTS</b>	<b>11,164,147.86</b>	<b>0.00</b>	<b>1,119,758.68</b>	<b>124,060.24</b>	<b>1,189,049.03</b>	<b>22,899,396.66</b>	<b>31,762,708.32</b>	<b>0.00</b>	<b>0.00</b>	<b>68,259,120.79</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3404)</b>											
1000-1999	Certificated Salaries	1,578.50	0.00	0.00	41,359.80	260,374.68	67,613.30	114,209.01	0.00		485,135.29
2000-2999	Classified Salaries	24,163.72	0.00	0.00	1,834.92	77,117.61	3,301,346.84	110,770.37	0.00		3,515,233.46
3000-3999	Employee Benefits	10,767.14	0.00	0.00	10,049.86	118,448.53	2,404,351.10	91,167.62	0.00		2,634,784.25
4000-4999	Books and Supplies	7,268.71	0.00	0.00	0.00	20,599.33	70.15	4,283.56	0.00		32,221.75
5000-5999	Services and Other Operating Expenditures	66,078.84	0.00	0.00	0.00	9,096.59	58,866.16	35,648.91	0.00		169,690.50
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	109,856.91	0.00	0.00	53,244.58	485,636.74	5,832,247.55	356,079.47	0.00	0.00	6,837,065.25
7310	Transfers of Indirect Costs	3,039.43	0.00	0.00	0.00	19,797.45	0.00	222,746.40	0.00		245,583.28
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,039.43	0.00	0.00	0.00	19,797.45	0.00	222,746.40	0.00	0.00	245,583.28
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>112,896.34</b>	<b>0.00</b>	<b>0.00</b>	<b>53,244.58</b>	<b>505,434.19</b>	<b>5,832,247.55</b>	<b>578,825.87</b>	<b>0.00</b>	<b>0.00</b>	<b>7,082,648.53</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										0.00
	<b>TOTAL COSTS</b>										<b>7,082,648.53</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>											
1000-1999	Certificated Salaries	2,420,876.36	0.00	648,998.60	56,373.92	561,028.40	684,396.88	16,457,549.88			20,829,224.04
2000-2999	Classified Salaries	2,555,253.73	0.00	184,667.76	0.00	8,505.50	4,731,809.36	2,427,609.70			9,907,846.05
3000-3999	Employee Benefits	2,184,378.43	0.00	286,092.32	9,044.91	100,439.37	3,636,946.72	5,062,651.73			11,279,553.48
4000-4999	Books and Supplies	69,137.48	0.00	0.00	5,314.25	13,332.59	13,923.28	166,356.07			268,063.67
5000-5999	Services and Other Operating Expenditures	1,594,341.40	0.00	0.00	82.58	308.98	8,000,072.87	7,058,556.75			16,653,362.58
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	91,263.00	0.00	0.00	0.00	0.00	0.00	0.00			91,263.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	8,915,250.40	0.00	1,119,758.68	70,815.66	683,614.84	17,067,149.11	31,172,724.13		0.00	59,029,312.82
7310	Transfers of Indirect Costs	2,136,001.12	0.00	0.00	0.00	0.00	0.00	11,158.32			2,147,159.44
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
PCRA	Program Cost Report Allocations (non-add)	9,443,472.96									9,443,472.96
	Total Indirect Costs	2,136,001.12	0.00	0.00	0.00	0.00	0.00	11,158.32		0.00	2,147,159.44
	TOTAL BEFORE OBJECT 8980	11,051,251.52	0.00	1,119,758.68	70,815.66	683,614.84	17,067,149.11	31,183,882.45		0.00	61,176,472.26
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										0.00
	TOTAL COSTS										61,176,472.26
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	48,804.70			48,804.70
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	22,126.94			22,126.94
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	14,975.40			14,975.40
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,970.99	0.00	649.77			2,620.76
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	50.00	0.00	7,030.21			7,080.21
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	2,020.99	0.00	93,587.02		0.00	95,608.01
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	2,020.99	0.00	93,587.02		0.00	95,608.01
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										7,060,874.57
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										31,762,490.37
	TOTAL COSTS										38,918,972.95

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

**SELPA:** Mt. Diablo Unified (BA)

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

**TEST 1**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts FY 2009-10 (LB-B Worksheet)</b>	<b>Actual Expenditures FY 2008-09 (LE-B Worksheet)</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES TEST</b>			
1. Total special education expenditures	71,112,386.00	68,259,120.79	
2. Less: Expenditures paid from federal sources	10,892,909.00	7,082,648.53	
3. Expenditures paid from state and local sources	60,219,477.00	61,176,472.26	(956,995.26)
4. Special education unduplicated pupil count	4,008	4,008	
5. Per capita state and local expenditures (A3/A4)	15,024.82	15,263.59	(238.77)
6. Expenditures paid from local sources	39,839,180.00	38,918,972.95	
7. Per capita local expenditures (A6/A4)	9,939.92	9,710.32	

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

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

**B. LOCAL EXPENDITURES TEST**

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

Click on the button that applies:

	<b>Budget FY 2009-10</b>	<b>Actual FY 2008-09</b>	<b>Difference</b>
<input checked="" type="checkbox"/> 1. Last year's local expenditures met MOE requirement:			
a. Local expenditures (Line A6)	39,839,180.00	38,918,972.95	920,207.05
b. Per capita local expenditures (Line A7)	9,939.92	9,710.32	229.60

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

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

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

**SELPA:** Mt. Diablo Unified (BA)

**TEST 2**

	<u>State and Local</u>	<u>Local Only</u>
Excess of prior year's expenditures over current year's budget, if MOE is not met in Test 1: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only)	0.00	0.00

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

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

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

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

**SELPA:** Mt. Diablo Unified (BA)

**TEST 3**

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

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

List exempt reductions, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

Calculation:

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

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Unaudited Actuals  
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	(1,411,361.60)	0.00	(612,866.77)				
Other Sources/Uses Detail					2,204,625.98	1,739,895.77		
Fund Reconciliation							1,245,162.26	744,263.43
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	6,139.00	0.00	1,181.89	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	12,893.02
11 ADULT EDUCATION FUND								
Expenditure Detail	551,333.21	0.00	228,671.32	0.00	162,175.61	0.00		
Other Sources/Uses Detail							167,258.56	761,188.84
Fund Reconciliation								
12 CHILD DEVELOPMENT 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
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	837,062.59	0.00	383,013.56	0.00				
Other Sources/Uses Detail					575,079.64	0.00		
Fund Reconciliation							552,940.92	350,593.20
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					137,418.88	1,758,835.00		
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 OUTLA								
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					419,430.66	0.00		
Fund Reconciliation							22,527.83	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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					0.00	0.00		
Fund Reconciliation							386.94	119,947.28
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	16,826.80	0.00						
Other Sources/Uses Detail					810,000.00	0.00		
Fund Reconciliation							1,149.18	539.92
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	810,000.00		
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>1,411,361.60</b>	<b>(1,411,361.60)</b>	<b>612,866.77</b>	<b>(612,866.77)</b>	<b>4,308,730.77</b>	<b>4,308,730.77</b>	<b>1,989,425.69</b>	<b>1,989,425.69</b>



Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	21.0	57.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	1,754.0	886.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	886.0
C. ENTER total number of miles driven to/from school	021/022	446,753.0	791,207.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
<b>SCHEDULE II - COST DATA</b>			
<b>(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, 7235, 7394, and 7397, Function 3600)</b>			
<b>(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)</b>			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802 and 3902)		3,017,669.44	3,023,174.36
B. Books & Supplies (Objects 4200, 4300 and 4400)		847,477.97	0.00
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		23.08	0.00
2. Insurance (Objects 5400 and 5450)		0.00	0.00
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		60,740.26	0.00
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(939,042.63)	0.00
5. Other Services and Operating Expenditures (Objects 5100 and 5800) (Contracts for repairs should be charged to Object 5600)		180,439.33	184,436.17
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils	003/004	0.00	34,250.00
6. Communications (Object 5900)		0.00	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)		26,165.35	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero.)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400 and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)	096/095	3,193,472.80	3,207,610.53
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	3,193,472.80	3,207,610.53
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)		4,499.39	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	3,188,973.41	3,207,610.53
K. Indirect Costs (Approved indirect cost rate of 3.60% times the sum of Line J minus Line D minus Line D1)		113,861.09	115,473.98
L. Net Pupil Transportation Expense (Lines J and K)	100/101	3,302,834.50	3,323,084.51

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>			
A. Net Pupil Transportation Expense (Schedule II, Line L)		3,302,834.50	3,323,084.51
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)		0.00	
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II			
Line C5		0.00	150,186.17
2. ENTER payments by another LEA, included in Schedule II,			
Line C5		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B		0.00	
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	
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	150,186.17
G. Bus Operating Expense (Line A minus Line F)	110/111	3,302,834.50	3,172,898.34
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	7,393	4.010
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,883.030	3,581.149
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	150,186.17
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	3,302,834.50	3,323,084.51
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Bryan Richards

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Agency: Mt. Diablo Unified School District

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			Fund 01	Fund 09	Fund 11	Fund 13	Fund 14	Fund 21	Fund 25	
Resource	Function	Object	General Fund	Charter Schools Special Revenue Fund	Adult Education Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund	
<b>Assets</b>			Funds 01-57, except where indicated							
Cash		9110-9140	17,104,728.46	535,092.72	148,430.87	473,092.90	1,350,657.52	5,476,817.95	645,622.42	
Investments		9150	17,055,496.08	0.00	610,468.31	697,245.17	864,830.11	0.00	2,187,511.46	
Receivables		9200-9290	42,145,350.82	239,716.41	1,610,634.76	887,513.65	6,160.49	6,655.09	9,026.29	
Due from Other Funds		9310	1,245,162.26	0.00	167,258.56	552,940.92	0.00	22,527.83	0.00	
Stores		9320	536,118.33	0.00	0.00	128,782.04	0.00	0.00	0.00	
Prepays		9330	29,382.19	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Land		9410								
Land Improvements		9420								
Accumulated Depreciation - Land Improvements		9425								
Buildings		9430								
Accumulated Depreciation - Buildings		9435								
Equipment		9440								
Accumulated Depreciation - Equipment		9445								
Work in Progress		9450								
<b>Liabilities</b>										
Accounts Payable and Other Current Liabilities		9500-9599, 9620	12,867,008.13	91,699.05	45,450.86	257,589.64	52,260.71	18,341.07	88,693.82	
Due to Other Funds		9610	744,263.43	12,893.02	761,188.84	350,593.20	0.00	0.00	0.00	
Current Loans		9640	14,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Revenue		9650	3,287,841.04	9,947.82	0.00	0.00	0.00	0.00	0.00	
General Obligation Bonds Payable		9661								
State School Building Loan Payable		9662								
Net OPEB Obligation		9664								
Compensated Absences Payable		9665								
COPs Payable		9666								
Capital Leases Payable		9667								
Lease Revenue Bonds Payable		9668								
Other General Long-Term Debt		9669								
<b>Fund Balance / Net Assets</b>		979Z	47,217,125.54	660,269.24	1,730,152.80	2,131,391.84	2,169,387.41	5,487,659.80	2,753,466.35	

Resource	Function	Object	Fund 35	Fund 49	Fund 51	Fund 52	Total Governmental Funds	Capital Assets and Long-Term Liabilities	Total Governmental Funds, Capital Assets and Long-Term Liabilities	
			County School Facilities Fund	Capital Project Fund for Blended Component Units	Bond Interest and Redemption Fund	Debt Service Fund for Blended Component Units				
<b>Assets</b>			Funds 01-57, except where indicated							
Cash		9110-9140	5,796,909.93	154,296.92	9,051,190.76	3,224,549.52	43,961,390		43,961,390	
Investments		9150	16,543,618.30	2,034,894.37	0.00	24,442,293.57	64,436,357		64,436,357	
Receivables		9200-9290	67,740.86	8,230.06	7,598.15	2,343.52	44,990,970		44,990,970	
Due from Other Funds		9310	386.94	1,149.18	0.00	0.00	1,989,426		1,989,426	
Stores		9320	0.00	0.00	0.00	0.00	664,900		664,900	
Prepays		9330	0.00	0.00	0.00	0.00	29,382	0	29,382	
Other Current Assets		9340	0.00	0.00	0.00	0.00	0		0	
Land		9410						14,436,462	14,436,462	
Land Improvements		9420						3,150,146	3,150,146	
Accumulated Depreciation - Land Improvements		9425						(516,142)	(516,142)	
Buildings		9430						439,137,469	439,137,469	
Accumulated Depreciation - Buildings		9435						(115,569,690)	(115,569,690)	
Equipment		9440						14,810,267	14,810,267	
Accumulated Depreciation - Equipment		9445						(13,509,639)	(13,509,639)	
Work in Progress		9450						60,148,155	60,148,155	
<b>Liabilities</b>										
Accounts Payable and Other Current Liabilities		9500-9599, 9620	2,668,053.57	17,872.96	0.00	0.00	16,106,970		16,106,970	
Due to Other Funds		9610	119,947.28	539.92	0.00	0.00	1,989,426		1,989,426	
Current Loans		9640	0.00	0.00	0.00	0.00	14,000,000		14,000,000	
Deferred Revenue		9650	0.00	0.00	0.00	0.00	3,297,789		3,297,789	
General Obligation Bonds Payable		9661						285,610,925	285,610,925	
State School Building Loan Payable		9662						0	0	
Net OPEB Obligation		9664						4,248,777	4,248,777	
Compensated Absences Payable		9665						4,203,269	4,203,269	
COPs Payable		9666						5,922,763	5,922,763	
Capital Leases Payable		9667						9,627,425	9,627,425	
Lease Revenue Bonds Payable		9668						0	0	
Other General Long-Term Debt		9669						5,681,925	5,681,925	
<b>Fund Balance / Net Assets</b>		979Z	19,620,655.18	2,180,157.65	9,058,788.91	27,669,186.61	120,678,240	86,791,944	207,470,184	

				Fund 01	Fund 09	Fund 11	Fund 13	Fund 14	Fund 21	Fund 25
	Resource	Function	Object	General Fund	Charter Schools Special Revenue Fund	Adult Education Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
<b>General Revenues</b>										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	101,862,655.27	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	622,795.93	0.00	0.00	0.00	0.00	0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	105,443,357.92	1,228,977.01	5,679,469.42	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	768,440.21	5,306.04	16,052.44	0.00	0.00	68,369.93	56,582.52
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	3,412,211.80	139,236.36	1,414,047.78	0.00	0.00	5,000.00	867,772.59
<b>Program Revenues</b>										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	1,141,804.16	0.00	0.00	4,463,045.42	0.00	0.00	0.00
Operating Grants and Contributions	6200, 7710  2000-6199, 6201-7709, 7711-9999		8290, 8587, 8699  8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	87,434,942.28	268,212.82	1,128,818.98	6,446,292.24	1,277,876.87	0.00	0.00
Capital Grants and Contributions	0000-7709, 7711-9999  7710  6200		8545  8545, 8660-8662  8590, 8660-8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Expenditures</b>										
Instruction		1000-1999	1000-7999	185,060,898.89	829,618.60	4,678,930.91	0.00	0.00	0.00	0.00
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	10,055,398.71	0.00	619,545.82	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology		2420	1000-7999	3,992,230.53	0.00	90,764.90	0.00	0.00	0.00	0.00
School Site Administration		2700	1000-7999	21,590,000.45	488,012.82	1,835,378.78	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 35	Fund 49	Fund 51	Fund 52	Total Governmental Funds	Capital Assets and Long-Term Liabilities	Total Governmental Funds, Capital Assets and Long-Term Liabilities
				County School Facilities Fund	Capital Project Fund for Blended Component Units	Bond Interest and Redemption Fund	Debt Service Fund for Blended Component Units			
<b>General Revenues</b>										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	0.00	0.00	0.00	0.00	101,862,655		101,862,655
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	15,607,350.90	6,648,111.12	22,255,462		22,255,462
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	622,796		622,796
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	0.00	0.00	112,351,804		112,351,804
Interest and Investment Earnings	0000-1999		8660-8662	0.00	52,866.77	45,819.99	427,812.13	1,441,250		1,441,250
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	0.00	0.00	0		0
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	0.00	12,500.00	0.00	0.00	5,850,769		5,850,769
<b>Program Revenues</b>										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	0.00	0.00	5,604,850		5,604,850
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	0.00	0.00	0.00	0.00	96,556,143		96,556,143
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799							
Capital Grants and Contributions	0000-7709, 7711-9999		8545	12,530,814.43	0.00	0.00	0.00	12,530,814		12,530,814
	7710		8545, 8660-8662							
	6200		8590, 8660-8662							
<b>Expenditures</b>										
Instruction		1000-1999	1000-7999	0.00	0.00	0.00	0.00	190,569,448		190,569,448
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	0.00	0.00	0.00	0.00	10,674,945		10,674,945
Instructional Library, Media and Technology		2420	1000-7999	0.00	0.00	0.00	0.00	4,082,995		4,082,995
School Site Administration		2700	1000-7999	0.00	0.00	0.00	0.00	23,913,392		23,913,392

				Fund 01	Fund 09	Fund 11	Fund 13	Fund 14	Fund 21	Fund 25
	Resource	Function	Object	General Fund	Charter Schools Special Revenue Fund	Adult Education Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
<b>Pupil Services:</b>										
Home-To-School Transportation		3600	1000-7999	6,401,591.63	0.00	0.00	0.00	0.00	0.00	0.00
Food Services		3700	1000-7999	3,199.07	0.00	0.00	10,711,990.42	0.00	0.00	0.00
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	10,134,764.21	0.00	18,553.40	0.00	0.00	0.00	0.00
<b>General Administration:</b>										
Centralized Data Processing		7700	1000-7999	2,504,592.51	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration		7100-7699	1000-7999	11,932,350.79	1,181.89	228,671.32	383,013.56	0.00	0.00	14,498.33
Plant Services		8000-8999, except 8500	1000-7999	27,569,239.30	44,423.91	809,854.02	836,753.31	93.00	0.00	0.00
Facility Acquisition and Construction		8500	1000-7999	2,187,859.71	0.00	0.00	0.00	1,786,196.52	3,657,875.85	537,854.29
Ancillary Services		4000-4999	1000-7999	1,613,740.52	1,208.78	0.00	0.00	0.00	0.00	0.00
Community Services		5000-5999	1000-7999	503,356.37	2,112.00	88,895.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999	58,915.30	948.78	0.00	0.00	0.00	0.00	0.00
<b>Other Outgo:</b>										
Transfers Between Agencies		9200	7110-7299	1,591,012.58	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	708,243.08	0.00	0.00	0.00	0.00	0.00	45,777.15
Debt Service - Interest		9100, 9102	7434, 7438	722,204.32	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	434,089.99	0.00	0.00	0.00	0.00	0.00	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Financing Sources and Uses</b>										
Interfund Transfers In			8910-8929	2,204,625.98	0.00	162,175.61	575,079.64	137,418.88	419,430.66	0.00
Interfund Transfers Out		9300	7600-7629	1,739,895.77	0.00	0.00	0.00	1,758,835.00	0.00	0.00
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00

				Fund 35	Fund 49	Fund 51	Fund 52	Total Governmental Funds	Capital Assets and Long-Term Liabilities	Total Governmental Funds, Capital Assets and Long-Term Liabilities
	Resource	Function	Object	County School Facilities Fund	Capital Project Fund for Blended Component Units	Bond Interest and Redemption Fund	Debt Service Fund for Blended Component Units			
<b>Pupil Services:</b>										
Home-To-School Transportation		3600	1000-7999	0.00	0.00	0.00	0.00	6,401,592		6,401,592
Food Services		3700	1000-7999	0.00	0.00	0.00	0.00	10,715,189		10,715,189
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	0.00	0.00	0.00	0.00	10,153,318		10,153,318
<b>General Administration:</b>										
Centralized Data Processing		7700	1000-7999	0.00	0.00	0.00	0.00	2,504,593		2,504,593
All Other General Administration		7100-7699	1000-7999	0.00	0.00	0.00	0.00	12,559,716		12,559,716
Plant Services		8000-8999, except 8500	1000-7999	0.00	1,076,480.15	0.00	0.00	30,336,844		30,336,844
Facility Acquisition and Construction		8500	1000-7999	16,707,748.42	1,330,351.18	0.00	0.00	26,207,886		26,207,886
Ancillary Services		4000-4999	1000-7999	0.00	0.00	0.00	0.00	1,614,949		1,614,949
Community Services		5000-5999	1000-7999	0.00	0.00	0.00	0.00	594,363		594,363
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0.00	59,864		59,864
<b>Other Outgo:</b>										
Transfers Between Agencies		9200	7110-7299	0.00	0.00	0.00	0.00	1,591,013		1,591,013
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00	1,820,000.00	3,405,000.00	5,979,020		5,979,020
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00	7,778,070.62	2,658,882.53	11,159,157		11,159,157
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	14,899.80	0.00	0.00	448,990		448,990
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0		0
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0		0
<b>Other Financing Sources and Uses</b>										
Interfund Transfers In			8910-8929	0.00	810,000.00	0.00	0.00	4,308,731		4,308,731
Interfund Transfers Out		9300	7600-7629	0.00	0.00	0.00	810,000.00	4,308,731		4,308,731
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0.00	0.00	0.00	0.00	0		0
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0.00	0.00	0.00	0.00	0		0
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0		0
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0		0



	Resource	Function	Object	Governmental Funds, Capital Assets and Long-Term Liabilities	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Assets
					Entry Amounts	Entry Numbers			
<b>Assets</b>	Funds 01-57, except where indicated								
Cash			9110-9140	43,961,390	0	CE014			43,961,390
Investments			9150	64,436,357	0	CE014			64,436,357
Receivables			9200-9290	44,990,970	0	CE014, CE018			44,990,970
Due from Other Funds			9310	1,989,426	(1,989,426)	CE014, CE018, CE020			0
Stores			9320	664,900	0	CE014			664,900
Prepays			9330	29,382	(168,482)	CE003, CE013, CE014			(139,100)
Other Current Assets			9340	0	0	CE014			0
Land			9410	14,436,462	0	CE001, CE004, CE005, CE011, CE014			14,436,462
Land Improvements			9420	3,150,146	16,767,158	CE001, CE004, CE005, CE011, CE014			19,917,304
Accumulated Depreciation - Land Improvements			9425	(516,142)	(665,837)	CE005, CE012, CE014			(1,181,979)
Buildings			9430	439,137,469	62,128,139	CE001, CE004, CE005, CE011, CE014			501,265,608
Accumulated Depreciation - Buildings			9435	(115,569,690)	(15,104,637)	CE005, CE012, CE014			(130,674,327)
Equipment			9440	14,810,267	513,094	CE001, CE004, CE005, CE011, CE014			15,323,361
Accumulated Depreciation - Equipment			9445	(13,509,639)	(330,194)	CE005, CE012, CE014			(13,839,833)
Work in Progress			9450	60,148,155	(55,963,191)	CE001, CE004, CE005, CE011, CE014			4,184,964
<b>Liabilities</b>									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	16,106,970	5,235,790	CE008, CE014, CE018			21,342,760
Due to Other Funds			9610	1,989,426	(1,989,426)	CE014, CE018, CE020			0
Current Loans			9640	14,000,000					14,000,000
Deferred Revenue			9650	3,297,789	0	CE006, CE007, CE014			3,297,789
General Obligation Bonds Payable			9661	285,610,925	(5,406,073)	CE002, CE003, CE008, CE013			280,204,852
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net OPEB Obligation			9664	4,248,777	4,161,494	CE014, CE021			8,410,271
Compensated Absences Payable			9665	4,203,269	(644,747)	CE009, CE014			3,558,522
COPs Payable			9666	5,922,763	(221,881)	CE002, CE003, CE013, CE014			5,700,882
Capital Leases Payable			9667	9,627,425	(488,243)	CE002, CE003, CE013, CE014			9,139,182
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	5,681,925	(45,777)	CE002, CE003, CE010, CE013, CE014, CE022			5,636,148
<b>Fund Balance / Net Assets</b>			979Z	207,470,184	4,585,487		0		212,055,671

	Resource	Function	Object	Governmental Funds, Capital Assets and Long-Term Liabilities	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Assets
					Entry Amounts	Entry Numbers			
<b>General Revenues</b>									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	101,862,655				101,862,655	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	22,255,462				22,255,462	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	622,796				622,796	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092,8096, 8100-8544, 8546-8560, 8587-8590	112,351,804	0	CE006, CE007, CE010, CE022		112,351,804	
Interest and Investment Earnings	0000-1999		8660-8662	1,441,250	0	CE006, CE007, CE016		1,441,250	
Interagency Revenue	0000-1999		8677, 8780-8799	0	0	CE010, CE016, CE017, CE022		0	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	5,850,769	0	CE004, CE005, CE006 CE007, CE010, CE016, CE022		5,850,769	
<b>Program Revenues</b>									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	5,604,850	0	CE005, CE010, CE016, CE022		5,604,850	
Operating Grants and Contributions	6200, 7710  2000-6199, 6201-7709, 7711-9999		8290, 8587, 8699  8010-8019, 8100-8544, 8546-8560, 8587-8590,  8660-8662, 8699, 8780-8799	96,556,143	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022		96,556,143	
Capital Grants and Contributions	0000-7709, 7711-9999 7710 6200		8545 8545, 8660-8662 8590, 8660-8662	12,530,814	0	CE010, CE022		12,530,814	
<b>Expenditures</b>									
Instruction		1000-1999	1000-7999	190,569,448	2,849,089	CE001, CE009, CE010, CE012, CE015, CE021, CE022		193,418,537	
Instruction-Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	10,674,945	25,304	CE001, CE009, CE010, CE012, CE015, CE021, CE022		10,700,249	
Instructional Library, Media and Technology		2420	1000-7999	4,082,995	25,059	CE001, CE009, CE010, CE012, CE015, CE021, CE022		4,108,054	
School Site Administration		2700	1000-7999	23,913,392	184,506	CE001, CE009, CE010, CE012, CE015, CE021, CE022		24,097,898	
Pupil Services:									
Home-To-School Transportation		3600	1000-7999	6,401,592	185,143	CE001, CE009, CE010, CE012, CE015, CE021, CE022		6,586,735	
Food Services		3700	1000-7999	10,715,189	185,392	CE001, CE009, CE010, CE012, CE015, CE021, CE022		10,900,581	

	Resource	Function	Object	Governmental Funds, Capital Assets and Long-Term Liabilities	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Assets
					Entry Amounts	Entry Numbers			
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	10,153,318	71,914	CE001, CE009, CE010, CE012, CE015, CE021, CE022		10,225,232	
General Administration:									
Centralized Data Processing		7700	1000-7999	2,504,593	(97,538)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		2,407,055	
All Other General Administration		7100-7699	1000-7999	12,559,716	64,397	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022		12,624,113	
Plant Services		8000-8999, except 8500	1000-7999	30,336,844	2,757,911	CE001, CE009, CE010, CE012, CE015, CE021, CE022		33,094,755	
Facility Acquisition and Construction		8500	1000-7999	26,207,886	(26,207,886)	CE001			
Ancillary Services		4000-4999	1000-7999	1,614,949	15,744	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,630,693	
Community Services		5000-5999	1000-7999	594,363	12,512	CE001, CE009, CE010, CE012, CE015, CE021, CE022		606,875	
Enterprise Activities		6000-6999	1000-7999	59,864	0	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022		59,864	
Other Outgo:									
Transfers Between Agencies		9200	7110-7299	1,591,013	0	CE016, CE017		1,591,013	
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438	5,979,020	(5,979,020)	CE002, CE015			
Debt Service - Interest		9100, 9102	7434, 7438	11,159,157	2,449,116	CE008, CE010, CE013, CE015		13,608,273	
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	448,990	168,482	CE003, CE013, CE015		617,472	
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)		0000	6900	0	16,100,668	CE012		16,100,668	
<b>Other Financing Sources and Uses</b>									
Interfund Transfers In			8910-8929	4,308,731	(4,308,731)	CE016, CE017, CE019		0	
Interfund Transfers Out		9300	7600-7629	4,308,731	(4,308,731)	CE016, CE017, CE019		0	
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0	0	CE003			
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources			8961-8965, 8979	0	0	CE003, CE016		0	
All Other Financing Uses		9200	7651	0				0	

\* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 22. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Charges for Services: Governmental Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustment																
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
01-57	5310 Child Nutrition: School Programs (e.g.	4,463,045	Expenditures by function	-	-	-	-	-	10,633,840	-	-	-	-	383,014	-	836,753	-	-	11,853,607
			Percentage of total						89.70974%					3.23120%		7.05906%			100.00000%
			Default revenue by function	-	-	-	-	-	4,003,786	-	-	-	-	144,210	-	315,049	-	-	4,463,045
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	-	-	-	-	-	4,003,786	-	-	-	-	144,210	-	315,049	-	-	4,463,045
01-57	7230 Transportation: Home to Schoo	366,631	Expenditures by function	-	-	-	-	3,193,981	-	-	-	-	-	-	-	-	-	-	3,193,981
			Percentage of total					100.00000%											100.00000%
			Default revenue by function	-	-	-	-	366,631	-	-	-	-	-	-	-	-	-	-	366,631
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	-	-	-	-	366,631	-	-	-	-	-	-	-	-	-	-	366,631
01-57	9010 Other Local	775,174	Expenditures by function	3,250,693	92,965	155,915	61,772	-	3,199	789,876	388,368	9,091	6,540	26,458	118,277	276,186	572,509	925,888	6,677,737
			Percentage of total	48.67956%	1.39216%	2.33485%	0.92504%		0.04791%	11.82850%	5.81586%	0.13614%	0.09794%	0.39621%	1.77121%	4.13592%	8.57340%	13.86530%	100.00000%
			Default revenue by function	377,351	10,792	18,099	7,171	-	371	91,691	45,083	1,055	759	3,071	13,730	32,061	66,459	107,480	775,173
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	66,460	(66,459)	-	1
			Adjusted revenue by function	377,351	10,792	18,099	7,171	-	371	91,691	45,083	1,055	759	3,071	13,730	98,521	-	-	775,174
	Total Charges for Services (from fund consolidation worksheet)	5,604,850																	
	Subtotal of Charges for Services by function			377,351	10,792	18,099	7,171	366,631	4,004,157	91,691	45,083	1,055	759	147,281	13,730	413,570	-	107,480	5,604,850
	User identification of conversion entries, adjustments, and rounding differences, by function																		
	Adjusted Charges for Services by function (agrees to conversion worksheet)			377,351	10,792	18,099	7,171	366,631	4,004,157	91,691	45,083	1,055	759	147,281	13,730	413,570	-	107,480	5,604,850

Operating Grants and Contributions: Governmental Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustment																	
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
01-57	2430	Community Day Schools	56,998	Expenditures by functor	193,435	-	-	179,501	-	-	-	-	-	-	-	3,399	-	-	376,335
				Percentage of total	51.39968%	-	-	47.69713%	-	-	-	-	-	-	-	0.90318%	-	-	99.99999%
				Default revenue by functor	29,297	-	-	27,186	-	-	-	-	-	-	-	515	-	-	56,998
				User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				Adjusted revenue by function	29,297	-	-	27,186	-	-	-	-	-	-	-	515	-	-	56,998
01-57	3010	NCLB: Title I, Part A, Basic Grants Lo	3,827,151	Expenditures by functor	2,478,399	515,726	103,095	140,354	-	-	213,049	5,712	240,304	-	124,812	-	5,700	-	3,827,151
				Percentage of total	64.75833%	13.47545%	2.69378%	3.66732%	-	-	5.56678%	0.14925%	6.27893%	-	3.26122%	-	0.14894%	-	100.00000%
				Default revenue by functor	2,478,399	515,726	103,095	140,354	-	-	213,049	5,712	240,304	-	124,812	-	5,700	-	3,827,151
				User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				Adjusted revenue by function	2,478,399	515,726	103,095	140,354	-	-	213,049	5,712	240,304	-	124,812	-	5,700	-	3,827,151
01-57	3012	NCLB: Title I, Part A, Program Improv	17,558	Expenditures by functor	16,948	-	-	-	-	-	-	-	-	610	-	-	-	-	17,558
				Percentage of total	96.52580%	-	-	-	-	-	-	-	-	3.47420%	-	-	-	-	100.00000%
				Default revenue by functor	16,948	-	-	-	-	-	-	-	-	610	-	-	-	-	17,558
				User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				Adjusted revenue by function	16,948	-	-	-	-	-	-	-	-	610	-	-	-	-	17,558
01-57	3025	NCLB: Title I, Part D, Local Delinquen	14,133	Expenditures by functor	-	13,606	-	-	-	-	-	-	-	491	-	36	-	-	14,133
				Percentage of total	-	96.27114%	-	-	-	-	-	-	-	3.47414%	-	0.25472%	-	-	100.00000%
				Default revenue by functor	-	13,606	-	-	-	-	-	-	-	491	-	36	-	-	14,133
				User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				Adjusted revenue by function	-	13,606	-	-	-	-	-	-	-	491	-	36	-	-	14,133
01-57	3030	NCLB: Title I, Part B, Reading First Pr	150,080	Expenditures by functor	144,015	990	-	-	-	-	-	-	-	5,075	-	-	-	-	150,080
				Percentage of total	95.95882%	0.65965%	-	-	-	-	-	-	-	3.38153%	-	-	-	-	100.00000%
				Default revenue by functor	144,015	990	-	-	-	-	-	-	-	5,075	-	-	-	-	150,080
				User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				Adjusted revenue by function	144,015	990	-	-	-	-	-	-	-	5,075	-	-	-	-	150,080
01-57	3031	NCLB: Title I, Part B, Reading First, S	122,176	Expenditures by functor	91,523	26,732	-	-	-	-	-	-	-	3,885	-	36	-	-	122,176
				Percentage of total	74.91078%	21.87991%	-	-	-	-	-	-	-	3.17984%	-	0.02947%	-	-	100.00000%
				Default revenue by functor	91,523	26,732	-	-	-	-	-	-	-	3,885	-	36	-	-	122,176
				User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				Adjusted revenue by function	91,523	26,732	-	-	-	-	-	-	-	3,885	-	36	-	-	122,176
01-57	3200	ARRA: State Fiscal Stabilization Func	13,272,943	Expenditures by functor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				Percentage of total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				Default revenue by functor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				User adjustments	12,633,679	-	-	-	-	-	-	-	-	639,264	-	-	-	-	13,272,943
				Adjusted revenue by function	12,633,679	-	-	-	-	-	-	-	-	639,264	-	-	-	-	13,272,943
01-57	3310	Special Ed: IDEA Basic Local Assista	6,410,144	Expenditures by functor	6,068,912	30,542	-	-	-	-	87,943	-	-	222,746	-	-	-	-	6,410,143
				Percentage of total	94.67670%	0.47646%	-	-	-	-	1.37194%	-	-	3.47490%	-	-	-	-	100.00000%
				Default revenue by functor	6,068,913	30,542	-	-	-	-	87,943	-	-	222,746	-	-	-	-	6,410,144
				User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				Adjusted revenue by function	6,068,913	30,542	-	-	-	-	87,943	-	-	222,746	-	-	-	-	6,410,144
01-57	3315	Special Ed: IDEA Preschool Grants, F	244,148	Expenditures by functor	122,424	71,907	-	41,333	-	-	-	-	-	8,484	-	-	-	-	244,148
				Percentage of total	50.14336%	29.45222%	-	16.92949%	-	-	-	-	-	3.47494%	-	-	-	-	100.00001%
				Default revenue by functor	122,424	71,907	-	41,333	-	-	-	-	-	8,484	-	-	-	-	244,148
				User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				Adjusted revenue by function	122,424	71,907	-	41,333	-	-	-	-	-	8,484	-	-	-	-	244,148
01-57	3320	Special Ed: IDEA Preschool Local Ent	325,007	Expenditures by functor	65,950	35,443	-	91,929	-	-	120,392	-	-	11,294	-	-	-	-	325,008
				Percentage of total	20.29181%	10.90527%	-	28.28515%	-	-	37.04278%	-	-	3.47499%	-	-	-	-	100.00000%
				Default revenue by functor	65,950	35,443	-	91,929	-	-	120,392	-	-	11,294	-	-	-	-	325,008
				User adjustments	-	-	-	-	-	-	(1)	-	-	-	-	-	-	-	(1)
				Adjusted revenue by function	65,950	35,443	-	91,929	-	-	120,391	-	-	11,294	-	-	-	-	325,007
01-57	3345	Special Ed: IDEA Preschool Staff Dev	574	Expenditures by functor	-	554	-	-	-	-	-	-	-	20	-	-	-	-	574
				Percentage of total	-	96.51568%	-	-	-	-	-	-	-	3.48432%	-	-	-	-	100.00000%
				Default revenue by functor	-	554	-	-	-	-	-	-	-	20	-	-	-	-	574
				User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				Adjusted revenue by function	-	554	-	-	-	-	-	-	-	20	-	-	-	-	574
01-57	3372	Special Ed: State Improvement Grant,	15,308	Expenditures by functor	12,349	241	-	2,718	-	-	-	-	-	-	-	-	-	-	15,308
				Percentage of total	80.67024%	1.57434%	-	17.75542%	-	-	-	-	-	-	-	-	-	-	100.00000%
				Default revenue by functor	12,349	241	-	2,718	-	-	-	-	-	-	-	-	-	-	15,308
				User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Unaudited Actuals  
2008-09 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Identification of Program Revenues by Function  
Detail

		Adjusted revenue by function	12,349	241	-	2,718	-	-	-	-	-	-	-	-	15,308
01-57 3385 Special Ed: IDEA Early Intervention G	161,463	Expenditures by functor	70,639	62,035	-	-	-	23,179	-	-	5,611	-	-	-	161,464
		Percentage of total	43.74907%	38.42033%	-	-	-	14.35552%	-	-	3.47508%	-	-	-	100.00000%
		Default revenue by functor	70,639	62,035	-	-	-	23,179	-	-	5,611	-	-	-	161,464
		User adjustments	-	-	-	-	-	(1)	-	-	-	-	-	-	(1)
		Adjusted revenue by function	70,639	62,035	-	-	-	23,178	-	-	5,611	-	-	-	161,463
01-57 3386 Special Ed: IDEA Quality Assurance &	72,468	Expenditures by functor	5,087	64,481	-	-	-	-	-	2,518	382	-	-	-	72,468
		Percentage of total	7.01965%	88.97858%	-	-	-	-	-	3.47464%	0.52713%	-	-	-	100.00000%
		Default revenue by functor	5,087	64,481	-	-	-	-	-	2,518	382	-	-	-	72,468
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	5,087	64,481	-	-	-	-	-	2,518	382	-	-	-	72,468
01-57 3395 Special Ed: Alternative Dispute Resol	15,000	Expenditures by functor	104	14,374	-	-	-	-	-	521	-	-	-	-	14,999
		Percentage of total	0.69338%	95.83306%	-	-	-	-	-	3.47356%	-	-	-	-	100.00000%
		Default revenue by functor	104	14,375	-	-	-	-	-	521	-	-	-	-	15,000
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	104	14,375	-	-	-	-	-	521	-	-	-	-	15,000
01-57 3550 Vocational Programs: Voc & Appl Tec	202,448	Expenditures by functor	177,295	17,419	-	-	-	-	-	7,035	700	-	-	-	202,449
		Percentage of total	87.57514%	8.60414%	-	-	-	-	-	3.47495%	0.34577%	-	-	-	100.00000%
		Default revenue by functor	177,294	17,419	-	-	-	-	-	7,035	700	-	-	-	202,448
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	177,294	17,419	-	-	-	-	-	7,035	700	-	-	-	202,448
01-57 3555 Vocational Programs Postsecondary &	69,969	Expenditures by functor	65,846	243	-	992	-	456	-	2,431	-	-	-	-	69,968
		Percentage of total	94.10874%	0.34730%	-	1.41779%	-	0.65173%	-	3.47445%	-	-	-	-	100.00001%
		Default revenue by functor	65,847	243	-	992	-	456	-	2,431	-	-	-	-	69,969
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	65,847	243	-	992	-	456	-	2,431	-	-	-	-	69,969
01-57 3710 NCLB: Title IV, Part A, Drug-Free Sch	179,779	Expenditures by functor	24,352	45,787	-	7,037	-	60,911	23,307	-	3,486	14,899	-	-	179,779
		Percentage of total	13.54552%	25.46849%	-	3.91425%	-	33.88104%	12.96425%	-	1.93905%	8.28740%	-	-	100.00000%
		Default revenue by functor	24,352	45,787	-	7,037	-	60,911	23,307	-	3,486	14,899	-	-	179,779
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	24,352	45,787	-	7,037	-	60,911	23,307	-	3,486	14,899	-	-	179,779
01-57 3905 Adult Education: Adult Basic Educatio	361,829	Expenditures by functor	230,095	45	-	130,160	-	-	1,529	-	-	-	-	-	361,829
		Percentage of total	63.59219%	0.01244%	-	35.97279%	-	-	0.42258%	-	-	-	-	-	100.00000%
		Default revenue by functor	230,095	45	-	130,160	-	-	1,529	-	-	-	-	-	361,829
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	230,095	45	-	130,160	-	-	1,529	-	-	-	-	-	361,829
01-57 3913 Adult Education: Adult Secondary Ed.	25,531	Expenditures by functor	6,018	-	-	19,513	-	-	-	-	-	-	-	-	25,531
		Percentage of total	23.57134%	-	-	76.42866%	-	-	-	-	-	-	-	-	100.00000%
		Default revenue by functor	6,018	-	-	19,513	-	-	-	-	-	-	-	-	25,531
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	6,018	-	-	19,513	-	-	-	-	-	-	-	-	25,531
01-57 3926 Adult Education: English Literacy & C	162,796	Expenditures by functor	134,700	-	-	28,096	-	-	-	-	-	-	-	-	162,796
		Percentage of total	82.74159%	-	-	17.25841%	-	-	-	-	-	-	-	-	100.00000%
		Default revenue by functor	134,700	-	-	28,096	-	-	-	-	-	-	-	-	162,796
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	134,700	-	-	28,096	-	-	-	-	-	-	-	-	162,796
01-57 4035 NCLB: Title II, Part A, Teacher Quality	1,021,741	Expenditures by functor	644,840	339,081	-	-	-	-	-	35,317	2,504	-	-	-	1,021,742
		Percentage of total	63.11182%	33.18656%	-	-	-	-	-	3.45655%	0.24507%	-	-	-	100.00000%
		Default revenue by functor	644,839	339,081	-	-	-	-	-	35,317	2,504	-	-	-	1,021,741
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	644,839	339,081	-	-	-	-	-	35,317	2,504	-	-	-	1,021,741
01-57 4045 NCLB: Title II, Part D, Enhancing Edu	35,040	Expenditures by functor	33,822	-	-	-	-	-	-	1,218	-	-	-	-	35,040
		Percentage of total	96.52397%	-	-	-	-	-	-	3.47603%	-	-	-	-	100.00000%
		Default revenue by functor	33,822	-	-	-	-	-	-	1,218	-	-	-	-	35,040
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	33,822	-	-	-	-	-	-	1,218	-	-	-	-	35,040
01-57 4110 NCLB: Title V, Part A, Innovative Edu	11,944	Expenditures by functor	4,949	6,580	-	-	-	-	-	415	-	-	-	-	11,944
		Percentage of total	41.43503%	55.09042%	-	-	-	-	-	3.47455%	-	-	-	-	100.00000%
		Default revenue by functor	4,949	6,580	-	-	-	-	-	415	-	-	-	-	11,944
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	4,949	6,580	-	-	-	-	-	415	-	-	-	-	11,944
01-57 4123 NCLB: Title IV, 21st Century Commur	7,326	Expenditures by functor	5,810	1,459	-	-	-	-	-	56	-	-	-	-	7,325
		Percentage of total	79.31741%	19.91809%	-	-	-	-	-	0.76451%	-	-	-	-	100.00001%
		Default revenue by functor	5,811	1,459	-	-	-	-	-	56	-	-	-	-	7,326







Unaudited Actuals  
2008-09 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Identification of Program Revenues by Function  
Detail

		Percentage of total	79.92416%	6.74505%	-	1.59045%	-	5.22134%	-	3.61756%	-	0.19896%	-	2.70247%	99.99999%
		Default revenue by functor	17,299,256	1,459,938	-	344,246	-	1,130,138	-	783,006	-	43,064	-	584,939	21,644,587
		User adjustments	2	-	-	-	-	-	-	-	-	-	-	2	2
		Adjusted revenue by function	17,299,258	1,459,938	-	344,246	-	1,130,138	-	783,006	-	43,064	-	584,939	21,644,589
01-57 6515 Special Ed: Infant Discretionary Fund:	2,082	Expenditures by functor	2,010	-	-	-	-	-	-	72	-	-	-	-	2,082
		Percentage of total	96.54179%	-	-	-	-	-	-	3.45821%	-	-	-	-	100.00000%
		Default revenue by functor	2,010	-	-	-	-	-	-	72	-	-	-	-	2,082
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	2,010	-	-	-	-	-	-	72	-	-	-	-	2,082
01-57 6520 Special Ed: Project Workability I LEA	308,756	Expenditures by functor	16,580	80,594	-	57,876	-	142,956	-	10,749	-	-	-	-	308,755
		Percentage of total	5.36995%	26.10290%	-	18.74496%	-	46.30079%	-	3.48140%	-	-	-	-	100.00000%
		Default revenue by functor	16,580	80,594	-	57,876	-	142,956	-	10,749	-	-	-	-	308,755
		User adjustments	-	-	-	-	-	1	-	-	-	-	-	-	1
		Adjusted revenue by function	16,580	80,594	-	57,876	-	142,957	-	10,749	-	-	-	-	308,756
01-57 6530 Special Ed: Low Incidence Entitlementen	11,783	Expenditures by functor	11,374	-	-	-	-	-	-	409	-	-	-	-	11,783
		Percentage of total	96.52890%	-	-	-	-	-	-	3.47110%	-	-	-	-	100.00000%
		Default revenue by functor	11,374	-	-	-	-	-	-	409	-	-	-	-	11,783
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	11,374	-	-	-	-	-	-	409	-	-	-	-	11,783
01-57 6535 Special Ed: Personnel Staff Developpr	16,453	Expenditures by functor	3,786	7,096	-	-	-	-	-	572	-	5,000	-	-	16,454
		Percentage of total	23.00960%	43.12629%	-	-	-	-	-	3.47636%	-	30.38775%	-	-	100.00000%
		Default revenue by functor	3,786	7,096	-	-	-	-	-	572	-	5,000	-	-	16,454
		User adjustments	-	(1)	-	-	-	-	-	-	-	-	-	-	(1)
		Adjusted revenue by function	3,786	7,095	-	-	-	-	-	572	-	5,000	-	-	16,453
01-57 6660 Tobacco-Use Prevention Education: E	52,837	Expenditures by functor	236	26,904	-	-	-	-	-	3,448	-	22,249	-	-	52,837
		Percentage of total	0.44666%	50.91886%	-	-	-	-	-	6.52573%	-	42.10875%	-	-	100.00000%
		Default revenue by functor	236	26,904	-	-	-	-	-	3,448	-	22,249	-	-	52,837
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	236	26,904	-	-	-	-	-	3,448	-	22,249	-	-	52,837
01-57 6670 Tobacco-Use Prevention Education: C	161	Expenditures by functor	-	-	-	-	-	-	-	-	-	-	-	-	-
		Percentage of total	-	-	-	-	-	-	-	-	-	-	-	-	-
		Default revenue by functor	-	-	-	-	-	-	-	-	-	-	-	-	-
		User adjustments	156	-	-	-	-	-	-	5	-	-	-	-	161
		Adjusted revenue by function	156	-	-	-	-	-	-	5	-	-	-	-	161
01-57 6760 Arts and Music Block Grant (08-09	1,294,748	Expenditures by functor	214,754	-	-	93	-	-	-	7,787	-	1,472	-	-	224,106
		Percentage of total	95.82697%	-	-	0.04150%	-	-	-	3.47470%	-	0.65683%	-	-	100.00000%
		Default revenue by functor	1,240,718	-	-	537	-	-	-	44,989	-	8,504	-	-	1,294,748
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	1,240,718	-	-	537	-	-	-	44,989	-	8,504	-	-	1,294,748
01-57 7026 California Instructional School Garden	43,844	Expenditures by functor	42,660	-	-	-	-	-	-	1,184	-	-	-	-	43,844
		Percentage of total	97.29952%	-	-	-	-	-	-	2.70048%	-	-	-	-	100.00000%
		Default revenue by functor	42,660	-	-	-	-	-	-	1,184	-	-	-	-	43,844
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	42,660	-	-	-	-	-	-	1,184	-	-	-	-	43,844
01-57 7055 CAHSEE Intensive Instruction and Se	262,580	Expenditures by functor	247,134	312	-	-	-	-	-	8,908	-	-	-	-	256,354
		Percentage of total	96.40341%	0.12171%	-	-	-	-	-	3.47488%	-	-	-	-	100.00000%
		Default revenue by functor	253,136	320	-	-	-	-	-	9,124	-	-	-	-	262,580
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	253,136	320	-	-	-	-	-	9,124	-	-	-	-	262,580
01-57 7080 Supplemental School Counseling Proj	1,007,377	Expenditures by functor	-	-	-	-	-	1,165,865	-	41,984	-	-	-	-	1,207,849
		Percentage of total	-	-	-	-	-	96.52407%	-	3.47593%	-	-	-	-	100.00000%
		Default revenue by functor	-	-	-	-	-	972,361	-	35,016	-	-	-	-	1,007,377
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	-	-	-	-	972,361	-	35,016	-	-	-	-	1,007,377
01-57 7090 Economic Impact Aid (EIA)	3,673,184	Expenditures by functor	2,372,889	377,088	930	19,352	-	22,425	-	26,476	-	86,239	-	27,670	2,933,069
		Percentage of total	80.90123%	12.85643%	0.03171%	0.65979%	-	0.76456%	-	0.90267%	-	2.94023%	-	0.94338%	100.00000%
		Default revenue by functor	2,971,651	472,240	1,165	24,235	-	28,084	-	33,157	-	108,000	-	34,652	3,673,184
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	2,971,651	472,240	1,165	24,235	-	28,084	-	33,157	-	108,000	-	34,652	3,673,184
01-57 7100 Education Technology: Digital High Sc	54	Expenditures by functor	52	-	-	-	-	-	-	2	-	-	-	-	54
		Percentage of total	96.29630%	-	-	-	-	-	-	3.70370%	-	-	-	-	100.00000%
		Default revenue by functor	52	-	-	-	-	-	-	2	-	-	-	-	54
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	52	-	-	-	-	-	-	2	-	-	-	-	54

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01-57 7140 Gifted & Talented Education (GATE) (	263,727	Expenditures by functor	183,877	44,953	-	449	-	-	-	-	-	6,882	-	-	-	-	236,161		
		Percentage of total	77.86087%	19.03490%	-	0.19012%	-	-	-	-	-	-	2.91411%	-	-	-	-	100.00000%	
		Default revenue by functor	205,340	50,200	-	501	-	-	-	-	-	-	7,685	-	-	-	-	263,726	
		User adjustments	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	
		Adjusted revenue by function	205,341	50,200	-	501	-	-	-	-	-	-	7,685	-	-	-	-	263,727	
01-57 7155 Instructional Materials: Grades K-8 (In	304	Expenditures by functor	28,815	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,815	
		Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%	
		Default revenue by functor	304	-	-	-	-	-	-	-	-	-	-	-	-	-	-	304	
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Adjusted revenue by function	304	-	-	-	-	-	-	-	-	-	-	-	-	-	-	304	
01-57 7156 Instructional Materials Realignment, II	2,089,459	Expenditures by functor	1,114,654	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,114,654	
		Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%	
		Default revenue by functor	2,089,459	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,089,459	
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Adjusted revenue by function	2,089,459	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,089,459	
01-57 7157 Instructional Materials: English Langu:	(7,599)	Expenditures by functor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Percentage of total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Default revenue by functor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		User adjustments	(7,599)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,599)	
		Adjusted revenue by function	(7,599)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,599)	
01-57 7220 Partnership Academies Program	393,146	Expenditures by functor	352,635	-	-	26,514	-	-	-	-	-	13,667	-	330	-	-	-	393,146	
		Percentage of total	89.69569%	-	-	6.74406%	-	-	-	-	-	3.47632%	-	0.08394%	-	-	-	100.00001%	
		Default revenue by functor	352,635	-	-	26,514	-	-	-	-	-	13,667	-	330	-	-	-	393,146	
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Adjusted revenue by function	352,635	-	-	26,514	-	-	-	-	-	13,667	-	330	-	-	-	393,146	
01-57 7230 Transportation: Home to Schoo	1,396,869	Expenditures by functor	-	-	-	3,193,981	-	-	-	-	-	-	-	-	-	-	-	3,193,981	
		Percentage of total	-	-	-	100.00000%	-	-	-	-	-	-	-	-	-	-	-	100.00000%	
		Default revenue by functor	-	-	-	1,396,869	-	-	-	-	-	-	-	-	-	-	-	-	1,396,869
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	-	-	1,396,869	-	-	-	-	-	-	-	-	-	-	-	-	1,396,869
01-57 7240 Transportation: Special Education (Se	1,426,090	Expenditures by functor	-	-	-	3,207,611	-	-	-	-	-	-	-	-	-	-	-	3,207,611	
		Percentage of total	-	-	-	100.00000%	-	-	-	-	-	-	-	-	-	-	-	100.00000%	
		Default revenue by functor	-	-	-	1,426,090	-	-	-	-	-	-	-	-	-	-	-	-	1,426,090
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	-	-	1,426,090	-	-	-	-	-	-	-	-	-	-	-	-	1,426,090
01-57 7258 High Priority Schools Grant Program (	1,775,789	Expenditures by functor	1,536,423	-	25,981	114,835	-	-	28,900	-	-	58,588	-	11,061	-	-	-	1,775,788	
		Percentage of total	86.52063%	-	1.46307%	6.46671%	-	-	1.62745%	-	-	3.29927%	-	0.62288%	-	-	-	100.00001%	
		Default revenue by functor	1,536,424	-	25,981	114,835	-	-	28,900	-	-	58,588	-	11,061	-	-	-	1,775,789	
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Adjusted revenue by function	1,536,424	-	25,981	114,835	-	-	28,900	-	-	58,588	-	11,061	-	-	-	1,775,789	
01-57 7260 School Improvement Program (SIP) (C	112	Expenditures by functor	1	108	-	-	-	-	-	-	-	3	-	-	-	-	-	112	
		Percentage of total	0.89286%	96.42857%	-	-	-	-	-	-	-	2.67857%	-	-	-	-	-	100.00000%	
		Default revenue by functor	1	108	-	-	-	-	-	-	-	3	-	-	-	-	-	112	
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Adjusted revenue by function	1	108	-	-	-	-	-	-	-	3	-	-	-	-	-	112	
01-57 7268 High Priority Schools: SAIT and Corre	2,428	Expenditures by functor	2,343	-	-	-	-	-	-	-	-	84	-	-	-	-	-	2,427	
		Percentage of total	96.53894%	-	-	-	-	-	-	-	-	3.46106%	-	-	-	-	-	100.00000%	
		Default revenue by functor	2,344	-	-	-	-	-	-	-	-	84	-	-	-	-	-	2,428	
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Adjusted revenue by function	2,344	-	-	-	-	-	-	-	-	84	-	-	-	-	-	2,428	
01-57 7271 California Peer Assistance & Review I	146,613	Expenditures by functor	1,974	126,184	-	-	-	-	-	-	-	4,614	-	-	-	-	-	132,772	
		Percentage of total	1.48676%	95.03811%	-	-	-	-	-	-	-	3.47513%	-	-	-	-	-	100.00000%	
		Default revenue by functor	2,180	139,338	-	-	-	-	-	-	-	5,095	-	-	-	-	-	146,613	
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Adjusted revenue by function	2,180	139,338	-	-	-	-	-	-	-	5,095	-	-	-	-	-	146,613	
01-57 7282 Staff Development: High School Coac	8,410	Expenditures by functor	-	8,118	-	-	-	-	-	-	-	292	-	-	-	-	-	8,410	
		Percentage of total	-	96.52794%	-	-	-	-	-	-	-	3.47206%	-	-	-	-	-	100.00000%	
		Default revenue by functor	-	8,118	-	-	-	-	-	-	-	292	-	-	-	-	-	8,410	
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Adjusted revenue by function	-	8,118	-	-	-	-	-	-	-	292	-	-	-	-	-	8,410	
01-57 7294 Staff Development: Mathematics and	328,555	Expenditures by functor	93,857	-	-	-	-	-	-	-	-	3,379	-	-	-	-	-	97,236	
		Percentage of total	96.52495%	-	-	-	-	-	-	-	-	3.47505%	-	-	-	-	-	100.00000%	
		Default revenue by functor	317,138	-	-	-	-	-	-	-	-	11,417	-	-	-	-	-	328,555	
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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		Adjusted revenue by function	317,138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,417	-	-	-	-	-	328,555	
01-57	7325 Staff Development: Administrator Trai	26,447																							
		Expenditures by function	-	19,621	-	-	-	-	-	-	-	-	-	-	-	-	-	-	706	-	-	-	-	-	20,327
		Percentage of total	-	96.52679%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.47321%	-	-	-	-	-	100.00000%
		Default revenue by function	-	25,528	-	-	-	-	-	-	-	-	-	-	-	-	-	-	919	-	-	-	-	-	26,447
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	25,528	-	-	-	-	-	-	-	-	-	-	-	-	-	-	919	-	-	-	-	-	26,447
01-57	7365 Supplementary Programs: Foster You	377,363																							
		Expenditures by function	150,630	113,500	-	436	-	-	99,682	-	-	-	-	-	-	-	-	-	13,114	-	-	-	-	-	377,362
		Percentage of total	39.91658%	30.07722%	-	0.11554%	-	-	26.41548%	-	-	-	-	-	-	-	-	-	3.47518%	-	-	-	-	-	100.00000%
		Default revenue by function	150,630	113,500	-	436	-	-	99,682	-	-	-	-	-	-	-	-	-	13,114	-	-	-	-	-	377,362
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
		Adjusted revenue by function	150,631	113,500	-	436	-	-	99,682	-	-	-	-	-	-	-	-	-	13,114	-	-	-	-	-	377,363
01-57	7370 Supplementary Programs: Specializec	35,000																							
		Expenditures by function	33,784	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,216	-	-	-	-	-	35,000
		Percentage of total	96.52571%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.47429%	-	-	-	-	-	100.00000%
		Default revenue by function	33,784	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,216	-	-	-	-	-	35,000
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	33,784	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,216	-	-	-	-	-	35,000
01-57	7390 Pupil Retention Block Grant (08-09	758,538																							
		Expenditures by function	196,558	18,204	-	103,546	-	-	112,626	-	72,981	-	-	-	-	-	-	-	18,520	-	25,181	-	-	-	547,616
		Percentage of total	35.89340%	3.32423%	-	18.90851%	-	-	20.56660%	-	13.32704%	-	-	-	-	-	-	-	3.38193%	-	4.59830%	-	-	-	100.00001%
		Default revenue by function	272,265	25,216	-	143,428	-	-	156,005	-	101,091	-	-	-	-	-	-	-	25,653	-	34,880	-	-	-	758,538
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	272,265	25,216	-	143,428	-	-	156,005	-	101,091	-	-	-	-	-	-	-	25,653	-	34,880	-	-	-	758,538
01-57	7392 Teacher Credentialing Block Grant (0	669,956																							
		Expenditures by function	21,478	1,195,256	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,814	-	180	-	-	-	1,260,728
		Percentage of total	1.70362%	94.80681%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.47529%	-	0.01428%	-	-	-	100.00000%
		Default revenue by function	11,414	635,164	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,283	-	96	-	-	-	669,957
		User adjustments	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)
		Adjusted revenue by function	11,414	635,163	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,283	-	96	-	-	-	669,956
01-57	7393 Professional Development Block Gran	1,299,639																							
		Expenditures by function	21,790	-	-	536	-	-	-	-	-	-	-	-	-	-	-	-	804	-	-	-	-	-	23,130
		Percentage of total	94.20666%	-	-	2.31734%	-	-	-	-	-	-	-	-	-	-	-	-	3.47601%	-	-	-	-	-	100.00001%
		Default revenue by function	1,224,346	-	-	30,117	-	-	-	-	-	-	-	-	-	-	-	-	45,176	-	-	-	-	-	1,299,639
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	1,224,346	-	-	30,117	-	-	-	-	-	-	-	-	-	-	-	-	45,176	-	-	-	-	-	1,299,639
01-57	7394 Targeted Instructional Improvement B	1,670,860																							
		Expenditures by function	277,170	29,178	-	-	-	-	197,465	-	-	-	-	-	-	-	-	-	15,965	-	-	-	-	-	575,080
		Percentage of total	25.31561%	2.66500%	-	-	-	-	18.03567%	-	-	-	-	-	-	-	-	-	1.45818%	-	-	-	-	-	52.52553%
		Default revenue by function	422,988	44,528	-	-	-	-	301,351	-	-	-	-	-	-	-	-	-	24,364	-	-	-	-	-	877,628
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
		Adjusted revenue by function	422,989	44,528	-	-	-	-	301,351	-	-	-	-	-	-	-	-	-	24,364	-	-	-	-	-	877,628
01-57	7395 School and Library Improvement Bloc	2,279,779																							
		Expenditures by function	1,125,549	262,602	209,523	138,454	-	-	145,184	6,262	54,002	-	-	-	-	-	-	-	76,809	-	4,955	-	-	-	2,023,340
		Percentage of total	55.62827%	12.97864%	10.35530%	6.84284%	-	-	7.17546%	0.30949%	2.66895%	-	-	-	-	-	-	-	3.79615%	-	0.24489%	-	-	-	99.99999%
		Default revenue by function	1,268,202	295,884	236,078	156,002	-	-	163,585	7,056	60,846	-	-	-	-	-	-	-	86,544	-	5,583	-	-	-	2,279,780
		User adjustments	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)
		Adjusted revenue by function	1,268,201	295,884	236,078	156,002	-	-	163,585	7,056	60,846	-	-	-	-	-	-	-	86,544	-	5,583	-	-	-	2,279,779
01-57	7400 Quality Education Investment Ac	4,486,100																							
		Expenditures by function	2,229,437	-	21,397	177,146	-	-	95,713	11,533	-	-	-	-	-	-	-	-	91,793	-	14,370	405,833	-	-	3,047,222
		Percentage of total	73.16293%	-	0.70218%	5.81336%	-	-	3.14099%	0.37848%	-	-	-	-	-	-	-	-	3.01235%	-	0.47158%	13.31813%	-	-	100.00000%
		Default revenue by function	3,282,162	-	31,500	260,793	-	-	140,908	16,979	-	-	-	-	-	-	-	-	135,137	-	21,156	597,465	-	-	4,486,100
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	3,282,162	-	31,500	260,793	-	-	140,908	16,979	-	-	-	-	-	-	-	-	135,137	-	21,156	597,465	-	-	4,486,100
01-57	9010 Other Local	4,431,666																							
		Expenditures by function	3,250,693	92,965	155,915	61,772	-	3,199	789,876	388,368	9,091	6,540	26,458	118,277	276,186	-	-	-	572,509	925,888	6,677,737	-	-	-	13,865,300
		Percentage of total	48.67956%	1.39216%	2.33485%	0.92504%	-	0.04791%	11.82850%	5.81586%	0.13614%	0.09794%	0.39621%	1.77121%	4.13592%	-	-	-	8.57340%	13.86530%	100.00000%	-	-	-	100.00000%
		Default revenue by function	2,157,316	61,696	103,473	40,995	-	2,123	524,200	257,739	6,033	4,340	17,559	78,494	183,290	-	-	-	379,944	614,464	4,431,666	-	-	-	13,865,300
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	2,157,316	61,696	103,473	40,995	-	2,123	524,200	257,739	6,033	4,340	17,559	78,494	183,290	-	-	-	379,944	614,464	4,431,666	-	-	-	13,865,300
		Adjusted revenue by function	2,157,316	61,696	103,473	40,995	-	2,123	524,200	257,739	6,033	4,340	17,559	78,494	183,290	-	-	-	379,944	614,464	4,431,666	-	-	-	13,86

Capital Grants and Contributions: Governmental Activities		Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the e																		
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
7710	State School Facilities Projects	12,530,814	Expenditures by functor																-	
			Percentage of total																-	
			Default revenue by functor	12,530,814	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,530,814
			User adjustments																-	
			Adjusted revenue by function	12,530,814															12,530,814	
			[REDACTED]																	
	Total Capital Grants & Contributions (from fund consolidation worksheet)	12,530,814																		
Subtotal of Capital Grants and Contributions by functor			12,530,814																12,530,814	
User identification of conversion entries, adjustments, and rounding differences, by functor																			-	
Adjusted Capital Grants and Contributions by function (agrees to conversion workshee			12,530,814	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,530,814



Operating Grants and Contributions: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustmer																
		Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Funds	Resource																	
	Program Revenues by Resource																	
	Total Operating Grants & Contributions	-																
Adjusted Operating Grants and Contributions by function																		



Charges for Services: Governmental Activities			Summary of revenues by function															
Resource	Program Revenues by Resource	Function	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
5310	Child Nutrition: School Programs (e.g.	4,463,045	-	-	-	-	-	4,003,786	-	-	-	-	144,210	-	315,049	-	-	4,463,045
7230	Transportation: Home to Schoo	366,631	-	-	-	-	366,631	-	-	-	-	-	-	-	-	-	-	366,631
9010	Other Local	775,174	377,351	10,792	18,099	7,171	-	371	91,691	45,083	1,055	759	3,071	13,730	98,521	-	107,480	775,174
Total Charges for Services (from fund consolidation worksheet)		5,604,850																
Subtotal of Charges for Services by function			377,351	10,792	18,099	7,171	366,631	4,004,157	91,691	45,083	1,055	759	147,281	13,730	413,570	-	107,480	5,604,850
User identification of conversion entries, adjustments, and rounding differences, by function:																		-
Adjusted Charges for Services by function (agrees to conversion worksheet):			377,351	10,792	18,099	7,171	366,631	4,004,157	91,691	45,083	1,055	759	147,281	13,730	413,570	-	107,480	5,604,850



Operating Grants and Contributions: Governmental Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
2430	Community Day Schools	56,998	29,297	-	-	27,186	-	-	-	-	-	-	-	515	-	-	56,998
3010	NCLB: Title I, Part A, Basic Grants Lo	3,827,151	2,478,399	515,726	103,095	140,354	-	-	213,049	5,712	240,304	-	124,812	-	5,700	-	3,827,151
3012	NCLB: Title I, Part A, Program Improv	17,558	16,948	-	-	-	-	-	-	-	-	610	-	-	-	-	17,558
3025	NCLB: Title I, Part D, Local Delinquen	14,133	-	13,606	-	-	-	-	-	-	-	491	-	36	-	-	14,133
3030	NCLB: Title I, Part B, Reading First Pr	150,080	144,015	990	-	-	-	-	-	-	-	5,075	-	-	-	-	150,080
3031	NCLB: Title I, Part B, Reading First, S	122,176	91,523	26,732	-	-	-	-	-	-	-	3,885	-	36	-	-	122,176
3200	ARRA: State Fiscal Stabilization Func	13,272,943	12,633,679	-	-	-	-	-	-	-	-	639,264	-	-	-	-	13,272,943
3310	Special Ed: IDEA Basic Local Assista	6,410,144	6,068,913	30,542	-	-	-	87,943	-	-	-	222,746	-	-	-	-	6,410,144
3315	Special Ed: IDEA Preschool Grants, F	244,148	122,424	71,907	-	41,333	-	-	-	-	-	8,484	-	-	-	-	244,148
3320	Special Ed: IDEA Preschool Local Ent	325,007	65,950	35,443	-	91,929	-	120,391	-	-	-	11,294	-	-	-	-	325,007
3345	Special Ed: IDEA Preschool Staff Dev	574	-	554	-	-	-	-	-	-	-	20	-	-	-	-	574
3372	Special Ed: State Improvement Grant,	15,308	12,349	241	-	2,718	-	-	-	-	-	-	-	-	-	-	15,308
3385	Special Ed: IDEA Early Intervention G	161,463	70,639	62,035	-	-	-	23,178	-	-	-	5,611	-	-	-	-	161,463
3386	Special Ed: IDEA Quality Assurance &	72,468	5,087	64,481	-	-	-	-	-	-	-	2,518	-	382	-	-	72,468
3395	Special Ed: Alternative Dispute Resol	15,000	104	14,375	-	-	-	-	-	-	-	521	-	-	-	-	15,000
3550	Vocational Programs: Voc & Appl Tec	202,448	177,294	17,419	-	-	-	-	-	-	-	7,035	-	700	-	-	202,448
3555	Vocational Programs Postsecondary &	69,969	65,847	243	-	992	-	456	-	-	-	2,431	-	-	-	-	69,969
3710	NCLB: Title IV, Part A, Drug-Free Sch	179,779	24,352	45,787	-	7,037	-	60,911	23,307	-	-	3,486	-	14,899	-	-	179,779
3905	Adult Education: Adult Basic Educat	361,829	230,095	45	-	130,160	-	-	-	-	1,529	-	-	-	-	-	361,829
3913	Adult Education: Adult Secondary Ed.	25,531	6,018	-	-	19,513	-	-	-	-	-	-	-	-	-	-	25,531
3926	Adult Education: English Literacy & C	162,796	134,700	-	-	28,096	-	-	-	-	-	-	-	-	-	-	162,796
4035	NCLB: Title II, Part A, Teacher Quality	1,021,741	644,839	339,081	-	-	-	-	-	-	-	35,317	-	2,504	-	-	1,021,741
4045	NCLB: Title II, Part D, Enhancing Edu	35,040	33,822	-	-	-	-	-	-	-	-	1,218	-	-	-	-	35,040
4110	NCLB: Title V, Part A, Innovative Edu	11,944	4,949	6,580	-	-	-	-	-	-	-	415	-	-	-	-	11,944
4123	NCLB: Title IV, 21st Century Commu	7,326	5,811	1,459	-	-	-	-	-	-	-	56	-	-	-	-	7,326
4124	NCLB: Title IV, Part B, 21st Century C	347,219	304,862	17,039	-	-	-	12,775	-	-	-	9,131	-	3,412	-	-	347,219
4201	NCLB: Title III, Immigrant Education F	193,118	187,586	-	-	-	-	-	-	-	-	4,848	-	684	-	-	193,118
4203	NCLB: Title III, Limited English Profici	558,401	420,764	125,751	-	-	-	-	-	-	-	10,949	-	937	-	-	558,401
4610	NCLB: Title V, Part B, Public Charter :	206,942	-	-	205,760	-	-	-	-	-	-	1,182	-	-	-	-	206,942
5035	Child Development: Quality Improvem	3,542	3,419	-	-	-	-	-	-	-	-	123	-	-	-	-	3,542
5310	Child Nutrition: School Programs (e.g.	6,446,292	-	-	-	-	5,782,951	-	-	-	-	208,293	-	455,048	-	-	6,446,292
5640	Medi-Cal Billing Optior	331,973	10,040	885	-	-	-	320,979	-	-	-	-	-	69	-	-	331,973
5810	Other Federal	1,012,064	818,193	188,808	-	-	-	-	-	-	-	4,689	-	374	-	-	1,012,064
6010	After School Education and Safety (Af	3,517,577	2,978,722	402,717	-	-	-	-	-	-	-	48,493	-	87,645	-	-	3,517,577
6020	CSIS: California School Information S	165,298	-	-	-	-	-	-	-	-	-	-	165,298	-	-	-	165,298
6091	Cal-SAFE Academic and Supportive &	177,658	79,679	-	-	67,852	-	16,985	-	6,957	-	6,185	-	-	-	-	177,658
6092	Cal-SAFE Child Care and Developme	353,993	25,656	-	-	282,951	-	17,290	-	15,946	-	12,150	-	-	-	-	353,993
6205	Deferred Maintenance Apportionmen	1,277,877	-	-	-	-	-	-	-	-	-	-	-	33	-	1,277,844	1,277,877
6225	Emergency Repair Program - Williams	82,019	-	-	-	-	-	-	-	-	-	-	-	82,019	-	-	82,019
6258	Physical Education Teacher Incentive	278,842	265,412	-	-	-	-	-	-	-	-	13,430	-	-	-	-	278,842
6260	Alternative Certification Program for Ir	984,794	-	950,574	-	-	-	-	-	-	-	34,220	-	-	-	-	984,794
6267	National Board Certification Teacher I	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000
6275	Teacher Recruitment and Retentior	167,904	98,317	-	-	5,035	-	-	-	-	-	5,842	-	58,710	-	-	167,904
6285	Community-Based English Tutoring (C	269,244	91,843	-	-	168,576	-	-	-	-	-	-	-	8,825	-	-	269,244
6286	English Language Acquisition Prograr	227,599	210,680	-	-	1,443	-	-	-	5,222	-	7,909	-	2,345	-	-	227,599
6300	Lottery: Instructional Material	415,858	415,858	-	-	-	-	-	-	-	-	-	-	-	-	-	415,858
6310	School/Law Enforcement Partnership:	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13
6340	Parent/Teacher Involvement: Nell Sol	67,205	61,107	-	-	3,762	-	-	-	-	-	2,336	-	-	-	-	67,205
6385	Governor's CTE Initiative: California P	6,727	6,493	-	-	-	-	-	-	-	-	234	-	-	-	-	6,727
6405	School Safety & Violence Prevention,	487,734	-	-	-	-	-	-	-	-	-	16,993	-	470,741	-	-	487,734
6500	Special Education	21,644,589	17,299,258	1,459,938	-	344,246	-	1,130,138	-	-	-	783,006	-	43,064	-	584,939	21,644,589
6515	Special Ed: Infant Discretionary Fund:	2,082	2,010	-	-	-	-	-	-	-	-	72	-	-	-	-	2,082
6520	Special Ed: Project Workability I LEA	308,756	16,580	80,594	-	57,876	-	142,957	-	-	-	10,749	-	-	-	-	308,756
6530	Special Ed: Low Incidence Entitlemen	11,783	11,374	-	-	-	-	-	-	-	-	409	-	-	-	-	11,783
6535	Special Ed: Personnel Staff Developpr	16,453	3,786	7,095	-	-	-	-	-	-	-	572	-	5,000	-	-	16,453
6660	Tobacco-Use Prevention Education: E	52,837	236	26,904	-	-	-	-	-	-	-	3,448	-	22,249	-	-	52,837
6670	Tobacco-Use Prevention Education: C	161	156	-	-	-	-	-	-	-	-	5	-	-	-	-	161
6760	Arts and Music Block Grant (08-09	1,294,748	1,240,718	-	-	537	-	-	-	-	-	44,989	-	8,504	-	-	1,294,748
7026	California Instructional School Garden	43,844	42,660	-	-	-	-	-	-	-	-	1,184	-	-	-	-	43,844
7055	CAHSEE Intensive Instruction and Se	262,580	253,136	320	-	-	-	-	-	-	-	9,124	-	-	-	-	262,580
7080	Supplemental School Counseling Pro	1,007,377	-	-	-	-	-	972,361	-	-	-	35,016	-	-	-	-	1,007,377
7090	Economic Impact Aid (EIA)	3,673,184	2,971,651	472,240	1,165	24,235	-	28,084	-	33,157	-	108,000	-	34,652	-	-	3,673,184
7100	Education Technology: Digital High Sc	54	52	-	-	-	-	-	-	-	-	2	-	-	-	-	54
7140	Gifted & Talented Education (GATE) (	263,727	205,341	50,200	-	501	-	-	-	-	-	7,685	-	-	-	-	263,727
7155	Instructional Materials: Grades K-8 (In	304	304	-	-	-	-	-	-	-	-	-	-	-	-	-	304
7156	Instructional Materials Realignment, II	2,089,459	2,089,459	-	-	-	-	-	-	-	-	-	-	-	-	-	2,089,459
7157	Instructional Materials: English Langu	(7,599)	(7,599)	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,599)
7220	Partnership Academies Program	393,146	352,635	-	-	26,514	-	-	-	-	-	13,667	-	330	-	-	393,146
7230	Transportation: Home to Schoo	1,396,869	-	-	-	-	1,396,869	-	-	-	-	-	-	-	-	-	1,396,869
7240	Transportation: Special Education (Se	1,426,090	-	-	-	-	1,426,090	-	-	-	-	-	-	-	-	-	1,426,090
7258	High Priority Schools Grant Program (	1,775,789	1,536,424	-	25,981	114,835	-	28,900	-	-	-	58,588	-	11,061	-	-	1,775,789
7260	School Improvement Program (SIP) (C	112	112	108	-	-	-	-	-	-	-	3	-	-	-	-	112
7268	High Priority Schools: SAIT and Corre	2,428	2,344	-	-	-	-	-	-	-	-	84	-	-	-	-	2,428

		Identification of Program Revenues by Function Summary																
7271	California Peer Assistance & Review I	146,613	2,180	139,338	-	-	-	-	-	-	-	5,095	-	-	-	-	146,613	
7282	Staff Development: High School Coac	8,410	-	8,118	-	-	-	-	-	-	-	292	-	-	-	-	8,410	
7294	Staff Development: Mathematics and	328,555	317,138	-	-	-	-	-	-	-	-	11,417	-	-	-	-	328,555	
7325	Staff Development: Administrator Trai	26,447	-	25,528	-	-	-	-	-	-	-	919	-	-	-	-	26,447	
7365	Supplementary Programs: Foster You	377,363	150,631	113,500	-	436	-	99,682	-	-	-	13,114	-	-	-	-	377,363	
7370	Supplementary Programs: Specializec	35,000	33,784	-	-	-	-	-	-	-	-	1,216	-	-	-	-	35,000	
7390	Pupil Retention Block Grant (08-09	758,538	272,265	25,216	-	143,428	-	156,005	-	101,091	-	25,653	-	34,880	-	-	758,538	
7392	Teacher Credentialing Block Grant (0f	669,956	11,414	635,163	-	-	-	-	-	-	-	23,283	-	96	-	-	669,956	
7393	Professional Development Block Gran	1,299,639	1,224,346	-	-	30,117	-	-	-	-	-	45,176	-	-	-	-	1,299,639	
7394	Targeted Instructional Improvement B	1,670,860	422,989	44,528	-	-	-	301,351	-	-	-	24,364	-	-	-	877,628	1,670,860	
7395	School and Library Improvement Bloc	2,279,779	1,268,201	295,884	236,078	156,002	-	163,585	7,056	60,846	-	86,544	-	5,583	-	-	2,279,779	
7400	Quality Education Investment Ac	4,486,100	3,282,162	-	31,500	260,793	-	140,908	16,979	-	-	135,137	-	618,621	-	-	4,486,100	
9010	Other Local	4,431,666	2,157,316	61,696	103,473	40,995	-	2,123	524,200	257,739	6,033	4,340	17,559	78,494	563,234	-	614,464	4,431,666
Total Operating Grants & Contributions (from fund consolidation worksheet)		96,556,146																
Subtotal of Operating Grants and Contributions by function		64,223,650	6,379,390	501,292	2,425,212	2,822,959	5,785,074	4,562,128	310,793	471,085	4,340	2,928,668	243,792	2,542,888	-	-	3,354,875	96,556,146
User identification of conversion entries, adjustments, and rounding differences, by function:			(3)															(3)
Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):		64,223,647	6,379,390	501,292	2,425,212	2,822,959	5,785,074	4,562,128	310,793	471,085	4,340	2,928,668	243,792	2,542,888	-	-	3,354,875	96,556,143

Capital Grants and Contributions: Governmental Activities			Summary of revenues by function															
Resource	Program Revenues by Resource		Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
7710	State School Facilities Projects	12,530,814	12,530,814	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,530,814
	Total Capital Grants & Contributions (from fund consolidation worksheet)	12,530,814																
	Subtotal of Capital Grants and Contributions by function		12,530,814															12,530,814
	User identification of conversion entries, adjustments, and rounding differences, by function:																	-
	Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):		12,530,814	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,530,814

Charges for Services: Business-type Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Charges for Services																	
Adjusted Charges for Services by function																	

Operating Grants and Contributions: Business-type Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
	Total Operating Grants & Contributions	-															
Adjusted Operating Grants and Contributions by function																	

Capital Grants and Contributions: Business-type Activities		Summary of revenues by function															
		Function	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Resource	Program Revenues by Resource	1000															
	Total Capital Grants & Contributions	-															
Adjusted Capital Grants and Contributions by function																	

**Entry CE001 Capital Outlay Expenditures**

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net assets.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	1000	67,479	-	67,479			-	67,479	Instruction
[see extract]	2100	0	-	-			-	-	Instructional Supervision and Administration
[see extract]	2420	0	-	-			-	-	Instructional Library, Media and Technology
[see extract]	2700	27,400	-	27,400			-	27,400	School Site Administration
[see extract]	3600	26,165	-	26,165			-	26,165	Home-to-School Transportation
[see extract]	3700	0	-	-			-	-	Food Services
[see extract]	3900	0	-	-			-	-	All Other Pupil Services
[see extract]	4000	0	-	-			-	-	Ancillary Services
[see extract]	5000	0	-	-			-	-	Community Services
[see extract]	6000	0	-	-			-	-	Enterprise Activities
[see extract]	7200	0	-	-			-	-	All Other General Administration
[see extract]	7700	69,697	-	69,697			-	69,697	Centralized Data Processing
[see extract]	8100	355,995	-	355,995	3,309,424	2	2,953,427	-	Plant Services
[see extract]	8500	26,207,886	-	26,207,886			-	26,207,886	Facilities Acquisition and Construction
9410			-	-			-	-	Land
9420			-	-			-	-	Land Improvements
9430			25,847,731	-			-	25,847,731	Buildings
9440			906,892	-			513,094	-	Equipment
9450					22,932,106		22,932,106	-	Work in Progress
<b>TOTALS</b>			<b>26,754,623</b>	<b>26,754,622</b>	<b>26,241,530</b>	<b>26,241,531</b>	<b>26,398,627</b>	<b>26,398,627</b>	

**Entry CE002 Debt Service Expenditures**

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0	-	-			-	-	Debt Service, State School Building Repayment
7433	9100	5,225,000	-	5,225,000			-	5,225,000	Debt Service, Bond Redemptions
7435	9100	0	-	-			-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0	-	-			-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	754,020	-	754,020			-	754,020	Debt Service, Other Debt Service - Principal
9661			5,225,000	-			5,225,000	-	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666					220,000		220,000	-	COPS Payable
9667					488,243		488,243	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669			754,020	-		708,243	45,777	-	Other General Long-Term Debt
<b>TOTALS</b>			<b>5,979,020</b>	<b>5,979,020</b>	<b>708,243</b>	<b>708,243</b>	<b>5,979,020</b>	<b>5,979,020</b>	

**Entry CE003 Debt Issuance**

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium, and deferred charges for debt issuance costs.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-			-	-	Debt Service, Insurance
5450	9100	0	-	-			-	-	Debt Service, Other Insurance
5800	9100	448,990	-	448,990	448,990		-	-	Debt Service, Professional/Consulting Services and Operating Expenditures
7699	9100	0	-	-			-	-	Debt Service, Other Financing Uses
8931		0	-	-			-	-	Emergency Apportionments
8951		0	-	-			-	-	Proceeds from Sale of Bonds
8961		0	-	-			-	-	County School Building Aid
8971		0	-	-			-	-	Proceeds from Certificates of Participation
8972		0	-	-			-	-	Proceeds from Capital Leases
8973		0	-	-			-	-	Proceeds from Lease Revenue Bonds
8979		0	-	-			-	-	All Other Financing Sources
9330			448,990	-		448,990	-	-	Prepaid Expense
9661			-	-			-	-	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666			-	-			-	-	COPS Payable
9667			-	-			-	-	Capital Leases Payable
9668			-	-			-	-	Lease Revenue Bonds Payable
9669			-	-			-	-	Other General Long-Term Debt
<b>TOTALS</b>			<b>448,990</b>	<b>448,990</b>	<b>448,990</b>	<b>448,990</b>	<b>0</b>	<b>0</b>	

**Entry CE004 Donated and Contributed Capital Assets**

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
9410							-	-	Land
9420							-	-	Land Improvements
9430							-	-	Buildings
9440							-	-	Equipment
9450							-	-	Work In Progress
<b>TOTALS</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**Entry CE005 Disposal of Capital Assets**

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200						-	-	General Administration, Other Operating Expenditures
8631	(0000-1999)	0					-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0					-	-	Sale of Equipment and Supplies (Program Revenues)
8953		0					-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9410							-	-	Land
9420							-	-	Land Improvements
9425							-	-	Accumulated Depreciation - Land Improvements
9430							-	-	Buildings
9435							-	-	Accumulated Depreciation - Buildings
9440							-	-	Equipment
9445							-	-	Accumulated Depreciation - Equipment
9450							-	-	Work in Progress
<b>TOTALS</b>							<b>0</b>	<b>0</b>	

**Entry CE006 Earned But Unavailable Revenues**

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9650							-	-	Deferred Revenue
<b>TOTALS</b>							<b>0</b>	<b>0</b>	

**Entry CE007 Elimination of Revenues Relating to Prior Periods**

To eliminate certain revenues and deferred revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9650							-	-	Deferred Revenue
979Z						-	-	-	Fund Balance/Net Assets
<b>TOTALS</b>					0	0	0	0	

**Entry CE008 Liability for Unmatured Interest on Long-Term Debt**

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100				4,887,472		4,887,472	-	Debt Service, Bond Interest and Other Service Charges
7438	9100				348,318		348,318	-	Debt Service, Debt Service - Interest
9500						5,235,790	-	5,235,790	Accounts Payable
9661							-	-	General Obligation Bonds Payable
<b>TOTALS</b>					5,235,790	5,235,790	5,235,790	5,235,790	

**Entry CE009 Liability for Compensated Absences**

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				5,977		5,977	-	Instruction
n/a	2100					57,006	-	57,006	Instructional Supervision and Administration
n/a	2420					36,281	-	36,281	Instructional Library, Media and Technology
n/a	2700					86,409	-	86,409	School Site Administration
n/a	3600				92,985		92,985	-	Home-to-School Transportation
n/a	3700				76,657		76,657	-	Food Services
n/a	3900					48,681	-	48,681	All Other Pupil Services
n/a	4000					2,107	-	2,107	Ancillary Services
n/a	5000					20	-	20	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200					28,068	-	28,068	All Other General Administration
n/a	7700					49,550	-	49,550	Centralized Data Processing
n/a	8100					512,244	-	512,244	Plant Services
9665					644,747		644,747	-	Compensated Absences Payable
<b>TOTALS</b>					<b>820,366</b>	<b>820,366</b>	<b>820,366</b>	<b>820,366</b>	

**Entry CE010 Expenditures Relating to Prior Periods**

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
7434	9100					2,237,705	-	2,237,705	Debt Service, Bond Interest and Other Charges
7438	9100							366,015	Debt Service, Debt Service - Interest
8XXX	[ranges per Fund Consolidation]							-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]							-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]							-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]							-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]							-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]							-	Program Revenues: Capital Grants and Contributions
9669								-	Other General Long-Term Debt
979Z						2,603,720		2,603,720	Fund Balance/Net Assets
TOTALS						2,603,720	2,603,720	2,603,720	2,603,720

**Entry CE011 Adjustments to Work in Progress**

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description	
			Debit	Credit	Debit	Credit	Debit	Credit		
	7200						-	-	All Other General Administration	
9410							-	-	Land	
9420						16,767,158		16,767,158	Land Improvements	
9430						62,128,139		62,128,139	Buildings	
9440								-	Equipment	
9450							78,895,297	-	78,895,297	Work in Progress
TOTALS						78,895,297	78,895,297	78,895,297	78,895,297	

**Entry CE012 Depreciation**

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
6900	1000						-	-	Instruction
6900	2100						-	-	Instructional Supervision and Administration
6900	2420						-	-	Instructional Library, Media and Technology
6900	2700						-	-	School Site Administration
6900	3600						-	-	Home-to-School Transportation
6900	3700						-	-	Food Services
6900	3900						-	-	All Other Pupil Services
6900	4000						-	-	Ancillary Services
6900	5000						-	-	Community Services
6900	6000						-	-	Enterprise Activities
6900	7200						-	-	All Other General Administration
6900	7700						-	-	Centralized Data Processing
6900	8100						-	-	Plant Services
6900	0000				16,100,668		16,100,668	-	Depreciation (Unallocated)
9425						665,837	-	665,837	Accumulated Depreciation - Land Improvements
9435						15,104,637	-	15,104,637	Accumulated Depreciation - Buildings
9445						330,194	-	330,194	Accumulated Depreciation - Equipment
TOTALS					16,100,668	16,100,668	16,100,668	16,100,668	

**Entry CE013 Amortization**

To recognize amortization of premiums, discounts, and deferred charges relating to long-term debt.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	9100				168,482		168,482	-	Debt Service, Other Operating Expenditures
7434	9100					181,073	-	181,073	Debt Service, Bond Interest and Other Service Charges
7438	9100					1,881	-	1,881	Debt Service, Debt Service - Interest
9330						168,482	-	168,482	Prepaid Expense
9661					181,073		181,073	-	General Obligation Bonds Payable
9662							-	-	State School Building Loan Payable
9666					1,881		1,881	-	COPS Payable
9667							-	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669							-	-	Other General Long-Term Debt
TOTALS					351,436	351,436	351,436	351,436	

**Entry CE014 Incorporation of Assets and Liabilities of Internal Service Funds**

To incorporate assets and liabilities of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9110		0	-	-			-	-	Cash in County Treasury
9111		0	-	-			-	-	Fair Value Adjustment to Cash in County Treasury
9120		0	-	-			-	-	Cash In Banks
9130		0	-	-			-	-	Revolving Cash Account
9135		0	-	-			-	-	Cash with a Fiscal Agent/Trustee
9140		0	-	-			-	-	Cash Collections Awaiting Deposit
9150		0	-	-			-	-	Investments
9200		0	-	-			-	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9320		0	-	-			-	-	Stores
9330		0	-	-			-	-	Prepaid Expenditures (Expenses)
9340		0	-	-			-	-	Other Current Assets
9410		0	-	-			-	-	Land
9420		0	-	-			-	-	Land Improvements
9425		0	-	-			-	-	Accumulated Depreciation-Land Improvements
9430		0	-	-			-	-	Buildings
9435		0	-	-			-	-	Accumulated Depreciation-Buildings
9440		0	-	-			-	-	Equipment
9445		0	-	-			-	-	Accumulated Depreciation-Equipment
9450		0	-	-			-	-	Work in Progress
9500		0	-	-			-	-	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
9650		0	-	-			-	-	Deferred Revenue
9664		0	-	-			-	-	Net OPEB Obligation
9665		0	-	-			-	-	Compensated Absences Payable
9666		0	-	-			-	-	COPs Payable
9667		0	-	-			-	-	Capital Leases Payable
9668		0	-	-			-	-	Lease Revenue Bonds Payable
9669		0	-	-			-	-	Other General Long-Term Debt
979Z			-	-			-	-	Fund Balance/Net Assets
TOTALS			0	0			0	0	

**Entry CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA**

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
n/a	9101						-	-	Debt Service - Principal
n/a	9102						-	-	Debt Service - Interest
n/a	9103						-	-	Debt Service - Issuance Costs and Discounts
979Z							-	-	Fund Balance/Net Assets
<b>TOTALS</b>							<b>0</b>	<b>0</b>	

**Entry CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers**

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	6000						-	-	Enterprise Activities
n/a	9200						-	-	Transfers Between Agencies
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)						-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)						-	-	Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)						-	-	All Other Sales (General Revenues)
8639	(2000-9999)						-	-	All Other Sales (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8660	(2000-9999)						-	-	Interest (Program Revenues)
8662	(0000-1999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)						-	-	Fees and Contracts (General Revenues)
8689	(2000-9999)						-	-	Fees and Contracts (Program Revenues)
8699	(0000-1999)						-	-	Other Local Revenue (General Revenues)
8699	(2000-9999)						-	-	Other Local Revenue (Program Revenues)
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Transfers In
8965							-	-	Transfers From Funds of Lapsed/Reorganized Districts
979Z			-	-	-	-	-	-	Fund Balance/Net Assets
<b>TOTALS</b>					0	0	0	0	



**Entry CE017      Reclassification of Interfund Transfers Involving Fiduciary Funds**

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.  
**Note: Entry CE017 must be completed and saved before preparing Entry CE019.**

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
<b>Governmental Funds (Funds 01-60)</b>									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	3,596,232	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-			-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)		-	-			-	-	Other Transfers In from All Others (Program Revenues)
8919		3,596,232	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Proprietary Funds:</b>									
<b>Enterprise Funds (Funds 61-65)</b>									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Proprietary Funds:</b>									
<b>Internal Service Funds (Funds 66-70)</b>									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Fiduciary Funds (Funds 71-95)</b>									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799			-	-			-	-	Other Transfers In from All Others
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>TOTALS</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Entry CE018      Reclassification of Interfund Balances Involving Fiduciary Funds**

To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.

**Note: Entry CE018 must be completed and saved before preparing Entry CE020.**

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
<b>Governmental Funds (Funds 01-60)</b>									
9200			-	-			-	-	Accounts Receivable
9310		1,989,426	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		1,989,426	-	-			-	-	Due to Other Funds
<b>Proprietary Funds:</b>									
<b>Enterprise Funds (Funds 61-65)</b>									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
<b>Proprietary Funds:</b>									
<b>Internal Service Funds (Funds 66-70)</b>									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
<b>Fiduciary Funds (Funds 71-95)</b>									
9200			-	-			-	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
<b>TOTALS</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Entry CE019 Elimination of Internal Transfers**

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.

**Note: Entry CE017 must be completed and saved before preparing Entry CE019.**

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
<b>Governmental Funds (Funds 01-60)</b>									
7611	9300	0	-	-			-	-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	0	-	-			-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	0	-	-			-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0	-	-			-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	137,419	-	137,419			-	137,419	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	575,080	-	575,080			-	575,080	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	3,596,232	-	3,596,232			-	3,596,232	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-			-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		0	-	-			-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		0	-	-			-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-			-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915		137,419	137,419	-			137,419	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		575,080	575,080	-			575,080	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		3,596,232	3,596,232	-			3,596,232	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Proprietary Funds:</b>									
<b>Enterprise Funds (Funds 61-65)</b>									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0							Interfund Transfers, To Cafeteria Fund From General Fund
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
<b>Proprietary Funds:</b>									
<b>Internal Service Funds (Funds 66-70)</b>									
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Fiduciary Funds (Funds 71-95)</b>									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
<b>TOTALS</b>			4,308,731	4,308,731	0	0	4,308,731	4,308,731	

**Entry CE020 Elimination of Internal Balances**

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.

**Note: Entry CE018 must be completed and saved before preparing Entry CE020.**

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
<b>Governmental Funds (Funds 01-60)</b>									
9310		1,989,426	-	1,989,426			-	1,989,426	Due From Other Funds
9610		1,989,426	1,989,426	-			1,989,426	-	Due To Other Funds
<b>Proprietary Funds: Enterprise Funds (Funds 61-65)</b>									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
<b>Proprietary Funds: Internal Service Funds (Funds 66-70)</b>									
9310		0	-	-			-	-	Due From Other Funds
9610		0	-	-			-	-	Due To Other Funds
<b>Fiduciary Funds (Funds 71-95)</b>									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
<b>TOTALS</b>			<b>1,989,426</b>	<b>1,989,426</b>	<b>0</b>	<b>0</b>	<b>1,989,426</b>	<b>1,989,426</b>	

**Entry CE021 Postemployment Benefits Other Than Pensions (OPEB)**

To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				2,910,591		2,910,591	-	Instruction
n/a	2100				82,310		82,310	-	Instructional Supervision and Administration
n/a	2420				61,340		61,340	-	Instructional Library, Media and Technology
n/a	2700				298,315		298,315	-	School Site Administration
n/a	3600				118,323		118,323	-	Home-to-School Transportation
n/a	3700				108,735		108,735	-	Food Services
n/a	3900				120,595		120,595	-	All Other Pupil Services
n/a	4000				17,851		17,851	-	Ancillary Services
n/a	5000				12,532		12,532	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200				92,465		92,465	-	All Other General Administration
n/a	7700				21,709		21,709	-	Centralized Data Processing
n/a	8100				316,728		316,728	-	Plant Services
9664						4,161,494	-	4,161,494	Net OPEB Obligation
<b>TOTALS</b>					<b>4,161,494</b>	<b>4,161,494</b>	<b>4,161,494</b>	<b>4,161,494</b>	

**Entry CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources**

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Capital Grants and Contributions
9669							-	-	Other General Long-Term Debt
<b>TOTALS</b>							<b>0</b>	<b>0</b>	

**Entry BB001 Capital Assets**

To record beginning balances for capital assets and accumulated depreciation relating to general governmental activities.

Object	Debit	Credit	Account Description
9410	14,436,462		Land
9420	3,150,146		Land Improvements
9425		516,142	Accumulated Depreciation - Land Improvements
9430	439,137,469		Buildings
9435		115,569,690	Accumulated Depreciation - Buildings
9440	14,810,267		Equipment
9445		13,509,639	Accumulated Depreciation - Equipment
9450	60,148,155		Work In Progress
979Z	-	402,087,028	Fund Balance/Net Assets
<b>Total</b>	<b>531,682,499</b>	<b>531,682,499</b>	

**Entry BB002 Long-Term Liabilities**

To record the beginning balances of unmatured principal of long-term liabilities relating to general governmental activities, net of unamortized discount or premium, and deferred charges for debt issuance costs.

Object	Debit	Credit	Account Description
9330			Prepaid Expense
9661		285,610,925	General Obligation Bonds Payable
9662			State School Building Loan Payable
9664		4,248,777	Net OPEB Obligation
9665		4,203,269	Compensated Absences Payable
9666		5,922,763	COPs Payable
9667		9,627,425	Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669		5,681,925	Other General Long-Term Debt
979Z	315,295,084	-	Fund Balance/Net Assets
<b>Total</b>	<b>315,295,084</b>	<b>315,295,084</b>	

**By Function**

<b>Fund</b>	<b>Resource</b>	<b>Project Year</b>	<b>Goal</b>	<b>Function</b>	<b>Object</b>	<b>Value</b>
01	3010		1110	1000	6400	444.00
01	6010		1110	1000	6400	56,070.00
01	7395		1110	1000	6400	3,956.55
01	9010		1110	1000	6400	7,008.75
Total, Instruction (Functions 1000-1999)						<u>67,479.30</u>
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						<u>0.00</u>
Total, Instructional Library, Media, and Technology (Function 2420)						<u>0.00</u>
01	7390		0000	2700	6400	15,000.00
11	0000		0000	2700	6400	12,400.04
Total, School Site Administration (Function 2700)						<u>27,400.04</u>
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						<u>0.00</u>
01	7230		0000	3600	6500	26,165.35
Total, Home-to-School Transportation (Function 3600)						<u>26,165.35</u>
Total, Food Services (Function 3700)						<u>0.00</u>
Total, Ancillary Services (Functions 4000-4999)						<u>0.00</u>
Total, Community Services (Functions 5000-5999)						<u>0.00</u>
Total, Enterprise Activities (Functions 6000-6999)						<u>0.00</u>
Total, All Other General Administration (Functions 7000-7999 except 7700)						<u>0.00</u>
01	6020		0000	7700	6400	69,697.07
Total, Centralized Data Processing (Function 7700)						<u>69,697.07</u>
01	0000		0000	8200	6400	10.01
01	8150		0000	8110	6400	18,026.25
49	0000		0000	8100	6400	136,428.78
49	0000		0000	8100	6500	201,529.92
Total, Plant Services (Functions 8000-8999 except 8500)						<u>355,994.96</u>
01	0000		0000	8500	4400	595.38
01	0000		0000	8500	5600	60,311.70

**By Function**

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>Value</u>
01	0000		0000	8500	6200	962,207.23
01	0000		0000	8500	6400	41,594.01
01	0000		0000	8500	6500	15,538.00
01	6225		0000	8500	6200	73,169.05
01	7396		0000	8500	6400	2,727.37
01	7400		0000	8500	6200	405,833.35
01	8150		0000	8500	4300	82.50
01	8150		0000	8500	6200	23,299.95
01	8150		0000	8500	6400	29,992.62
01	9010		0000	8500	4400	93,462.28
01	9010		0000	8500	6200	390,513.40
01	9010		0000	8500	6400	32,000.87
01	9010		1110	8500	6200	56,532.00
14	6205		0000	8500	4300	4,547.72
14	6205		0000	8500	5800	31.00
14	6205		0000	8500	6200	1,781,617.80
21	0000		0000	8500	2200	7,134.61
21	0000		0000	8500	3202	24.22
21	0000		0000	8500	3302	545.82
21	0000		0000	8500	3502	21.42
21	0000		0000	8500	3602	206.40
21	0000		0000	8500	3802	7.80
21	0000		0000	8500	4400	3,067.90
21	0000		0000	8500	5800	20,891.96
21	0000		0000	8500	6200	3,572,036.84
21	0000		0000	8500	6400	53,938.88
25	0000		0000	8500	5800	518,819.72
25	0000		0000	8500	6200	19,034.57
35	7710		0000	8500	2200	14,620.85
35	7710		0000	8500	2300	99,194.87
35	7710		0000	8500	2400	9,568.41
35	7710		0000	8500	3202	8,905.95
35	7710		0000	8500	3302	9,067.64
35	7710		0000	8500	3402	18,880.66
35	7710		0000	8500	3502	364.70
35	7710		0000	8500	3602	3,472.86
35	7710		0000	8500	3702	1,258.88
35	7710		0000	8500	3802	2,868.21
35	7710		0000	8500	4300	3,462.82
35	7710		0000	8500	4400	55,716.17
35	7710		0000	8500	5800	11,433.76
35	7710		0000	8500	6200	16,284,569.38
35	7710		0000	8500	6400	184,363.26
49	0000		0000	8500	4300	774.94
49	0000		0000	8500	4400	5,521.04



**By Function**

<b>Fund</b>	<b>Resource</b>	<b>Project Year</b>	<b>Goal</b>	<b>Function</b>	<b>Object</b>	<b>Value</b>
49	0000		0000	8500	5750	293.40
49	0000		0000	8500	5800	210.00
49	0000		0000	8500	6200	1,323,551.80
Total, Facilities Acquisition and Construction (Function 8500)						<u>26,207,885.97</u>
						<u>26,754,622.69</u>

**By Object**

<b>Fund</b>	<b>Resource</b>	<b>Project Year</b>	<b>Goal</b>	<b>Function</b>	<b>Object</b>	<b>Value</b>
Total, Certificated Personnel Salaries (Objects 1000-1999)						<u>0.00</u>
21	0000		0000	8500	2200	7,134.61
35	7710		0000	8500	2200	14,620.85
35	7710		0000	8500	2300	99,194.87
35	7710		0000	8500	2400	<u>9,568.41</u>
Total, Classified Personnel Salaries (Objects 2000-2999)						<u>130,518.74</u>
21	0000		0000	8500	3202	24.22
21	0000		0000	8500	3302	545.82
21	0000		0000	8500	3502	21.42
21	0000		0000	8500	3602	206.40
21	0000		0000	8500	3802	7.80
35	7710		0000	8500	3202	8,905.95
35	7710		0000	8500	3302	9,067.64
35	7710		0000	8500	3402	18,880.66
35	7710		0000	8500	3502	364.70
35	7710		0000	8500	3602	3,472.86
35	7710		0000	8500	3702	1,258.88
35	7710		0000	8500	3802	<u>2,868.21</u>
Total, Employee Benefits (Objects 3000-3999)						<u>45,624.56</u>
01	8150		0000	8500	4300	82.50
14	6205		0000	8500	4300	4,547.72
35	7710		0000	8500	4300	3,462.82
49	0000		0000	8500	4300	<u>774.94</u>
Total, Books and Supplies (Objects 4000-4999 except 4400)						<u>8,867.98</u>
01	0000		0000	8500	4400	595.38
01	9010		0000	8500	4400	93,462.28
21	0000		0000	8500	4400	3,067.90
35	7710		0000	8500	4400	55,716.17
49	0000		0000	8500	4400	<u>5,521.04</u>
Total, Noncapitalized Equipment (Object 4400)						<u>158,362.77</u>
01	0000		0000	8500	5600	60,311.70
14	6205		0000	8500	5800	31.00
21	0000		0000	8500	5800	20,891.96
25	0000		0000	8500	5800	518,819.72
35	7710		0000	8500	5800	11,433.76
49	0000		0000	8500	5750	293.40
49	0000		0000	8500	5800	<u>210.00</u>
Total, Services and Other Operating Expenditures (Objects 5000-5999)						<u>611,991.54</u>

**By Object**

<b>Fund</b>	<b>Resource</b>	<b>Project Year</b>	<b>Goal</b>	<b>Function</b>	<b>Object</b>	<b>Value</b>
Total, Land (Object 6100)						<u>0.00</u>
Total, Land Improvements (Object 6170)						<u>0.00</u>
01	0000		0000	8500	6200	962,207.23
01	6225		0000	8500	6200	73,169.05
01	7400		0000	8500	6200	405,833.35
01	8150		0000	8500	6200	23,299.95
01	9010		0000	8500	6200	390,513.40
01	9010		1110	8500	6200	56,532.00
14	6205		0000	8500	6200	1,781,617.80
21	0000		0000	8500	6200	3,572,036.84
25	0000		0000	8500	6200	19,034.57
35	7710		0000	8500	6200	16,284,569.38
49	0000		0000	8500	6200	1,323,551.80
Total, Buildings and Improvement of Buildings (Object 6200)						<u>24,892,365.37</u>
Total, Books and Media for New School Libraries (Object 6300)						<u>0.00</u>
01	0000		0000	8200	6400	10.01
01	0000		0000	8500	6400	41,594.01
01	3010		1110	1000	6400	444.00
01	6010		1110	1000	6400	56,070.00
01	6020		0000	7700	6400	69,697.07
01	7390		0000	2700	6400	15,000.00
01	7395		1110	1000	6400	3,956.55
01	7396		0000	8500	6400	2,727.37
01	8150		0000	8110	6400	18,026.25
01	8150		0000	8500	6400	29,992.62
01	9010		0000	8500	6400	32,000.87
01	9010		1110	1000	6400	7,008.75
11	0000		0000	2700	6400	12,400.04
21	0000		0000	8500	6400	53,938.88
35	7710		0000	8500	6400	184,363.26
49	0000		0000	8100	6400	136,428.78
Total, Equipment (Object 6400)						<u>663,658.46</u>
01	0000		0000	8500	6500	15,538.00
01	7230		0000	3600	6500	26,165.35
49	0000		0000	8100	6500	201,529.92
Total, Equipment Replacement (Object 6500)						<u>243,233.27</u>
						<u>26,754,622.69</u>

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #	Object	Function	Debit	Credit
<b>CE001</b>	<b>Capital Outlay Expenditures</b>			
	To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net assets.			
	Plant Services	8100	2,953,427	
	Equipment	9440	513,094	
	Work In Progress	9450	22,932,106	
	Instruction	1000		67,479
	School Site Administration	2700		27,400
	Home-to-School Transportation	3600		26,165
	Centralized Data Processing	7700		69,697
	Facilities Acquisition and Construction	8500		26,207,886
		<b>Total</b>	<b>26,398,627</b>	<b>26,398,627</b>

Entry #	Object	Function	Debit	Credit
<b>CE002</b>	<b>Debt Service Expenditures</b>			
	To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.			
	General Obligation Bonds Payable	9661	5,225,000	
	COPS Payable	9666	220,000	
	Capital Leases Payable	9667	488,243	
	Other General Long-Term Debt	9669	45,777	
	Debt Service-Principal	9101		5,979,020
		<b>Total</b>	<b>5,979,020</b>	<b>5,979,020</b>







Entry #	Object	Function	Debit	Credit
<b>CE010 Expenditures Relating to Prior Periods</b>				
To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.				
Fund Balance/Net Assets	979Z		2,603,720	
Debt Service - Interest		9102		2,603,720
		Total	2,603,720	2,603,720

Entry #	Object	Function	Debit	Credit
<b>CE011 Adjustments to Work in Progress</b>				
To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.				
Land Improvements	9420		16,767,158	
Buildings	9430		62,128,139	
Work in Progress	9450			78,895,297
		Total	78,895,297	78,895,297



Entry #	Object	Function	Debit	Credit
<b>CE012 Depreciation</b>				
To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
Depreciation (Unallocated)		0000	16,100,668	
Accumulated Depreciation - Land Improvements	9425			665,837
Accumulated Depreciation - Buildings	9435			15,104,637
Accumulated Depreciation - Equipment	9445			330,194
		Total	16,100,668	16,100,668

Entry #	Object	Function	Debit	Credit
<b>CE013 Amortization</b>				
To recognize amortization of premiums, discounts, and deferred charges relating to long-term debt.				
Debt Service - Issue Costs		9103	168,482	
General Obligation Bonds Payable	9661		181,073	
COPS Payable	9666		1,881	
Debt Service - Interest		9102		182,954
Prepaid Expense	9330			168,482
		Total	351,436	351,436





Entry #	Object	Function	Debit	Credit
<b>CE018</b>	<b>Reclassification of Interfund Balances Involving Fiduciary Funds</b>			
	To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.			
	<b>Governmental Funds (Funds 01-60)</b>			
	<b>Proprietary Funds:</b>			
	<b>Enterprise Funds (Funds 61-65)</b>			
	<b>Proprietary Funds:</b>			
	<b>Internal Service Funds (Funds 66-70)</b>			
	<b>Fiduciary Funds (Funds 71-95)</b>			
			Total	0
				0

Entry #	Object	Function	Debit	Credit
<b>CE019</b>	<b>Elimination of Internal Transfers</b>			
	To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.			
	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds	8915	137,419	
	Interfund Transfers, To Cafeteria Fund From General Fund	8916	575,080	
	Interfund Transfers, Other Authorized Interfund Transfers In	8919	3,596,232	
	Interfund Transfers	9300		4,308,731
			Total	4,308,731
				4,308,731

Entry #	Object	Function	Debit	Credit
<b>CE020</b>	<b>Elimination of Internal Balances</b>			
	To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.			
	Due To Other Funds	9610	1,989,426	
	Due From Other Funds	9310		1,989,426
		Total	1,989,426	1,989,426

Entry #	Object	Function	Debit	Credit
<b>CE021</b>	<b>Postemployment Benefits Other Than Pensions (OPEB)</b>			
	To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.			
	Instruction	1000	2,910,591	
	Instructional Supervision and Administration	2100	82,310	
	Instructional Library, Media and Technology	2420	61,340	
	School Site Administration	2700	298,315	
	Home-to-School Transportation	3600	118,323	
	Food Services	3700	108,735	
	All Other Pupil Services	3900	120,595	
	Ancillary Services	4000	17,851	
	Community Services	5000	12,532	
	All Other General Administration	7200	92,465	
	Centralized Data Processing	7700	21,709	
	Plant Services	8100	316,728	
	Net OPEB Obligation	9664		4,161,494
		Total	4,161,494	4,161,494

Entry #	Object	Function	Debit	Credit
<b>CE022</b>	<b>Other Liabilities Not Normally Liquidated with Current Financial Resources</b>			
	To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.			
		Total	0	0

Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	193,418,537	377,351	64,223,647	12,530,814	(116,286,725)		(116,286,725)
Instruction-related services:							
Instructional supervision and administration	10,700,249	10,792	6,379,390	0	(4,310,067)		(4,310,067)
Instructional library, media and technology	4,108,054	18,099	501,292	0	(3,588,663)		(3,588,663)
School site administration	24,097,898	7,171	2,425,212	0	(21,665,515)		(21,665,515)
Pupil services:							
Home-to-school transportation	6,586,735	366,631	2,822,959	0	(3,397,145)		(3,397,145)
Food services	10,900,581	4,004,157	5,785,074	0	(1,111,350)		(1,111,350)
All other pupil services	10,225,232	91,691	4,562,128	0	(5,571,413)		(5,571,413)
General administration:							
Centralized data processing	2,407,055	13,730	243,792	0	(2,149,533)		(2,149,533)
All other general administration	12,624,113	147,281	2,928,668	0	(9,548,164)		(9,548,164)
Plant services	33,094,755	413,570	2,542,888	0	(30,138,297)		(30,138,297)
Ancillary services	1,630,693	45,083	310,793	0	(1,274,817)		(1,274,817)
Community services	606,875	1,055	471,085	0	(134,735)		(134,735)
Enterprise activities	59,864	759	4,340	0	(54,765)		(54,765)
Interest on long-term debt	13,608,273				(13,608,273)		(13,608,273)
Other outgo	2,208,485	107,480	3,354,875	0	1,253,870		1,253,870
Depreciation (unallocated)*	16,100,668				(16,100,668)		(16,100,668)
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	0	0	0	0		0	0
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
<b>Total expenses</b>	<b>342,378,067</b>	<b>5,604,850</b>	<b>96,556,143</b>	<b>12,530,814</b>	<b>(227,686,260)</b>	<b>0</b>	<b>(227,686,260)</b>
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					101,862,655	0	101,862,655
Taxes levied for debt service					22,255,462	0	22,255,462
Taxes levied for other specific purposes					622,796	0	622,796
Federal and state aid not restricted to specific purposes					112,351,804	0	112,351,804
Interest and investment earnings					1,441,250	0	1,441,250
Interagency revenues					0	0	0
Miscellaneous					5,850,769	0	5,850,769
Special and extraordinary items					0	0	0
Internal transfers					0	0	0
<b>Total general revenues, special and extraordinary items, and transfers</b>					<b>244,384,736</b>	<b>0</b>	<b>244,384,736</b>
Change in net assets					16,698,476	0	16,698,476
Net assets beginning					195,357,195	0	195,357,195
Net assets ending					212,055,671	0	212,055,671

\*This amount excludes depreciation that is included in the direct expenses of various programs.

**Total change in fund balances, governmental funds:** 9,509,269

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	23,445,200	
Depreciation expense:	<u>(16,100,668)</u>	
Net:		7,344,532

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 5,979,020

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were: -

Debt issue costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, issue costs are amortized over the life of the debt. The difference between debt issue costs recognized in the current period and issue costs amortized for the period is:

Issue costs incurred during the period:	-	
Issue costs amortized for the period:	<u>(168,482)</u>	
Net:		(168,482)

Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was: -

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is: -

Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is: -

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: (2,632,070)

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: 644,747

Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were: -

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: (4,161,494)

Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were: -

Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were: -

Amortization of debt issue premium or discount: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized as interest over the life of the debt. Amortization of premium or discount for the period is: 182,954

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was: -

**Change in net assets of governmental activities (minor differences may be due to rounding):** 16,698,476

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Assets</b>			
Cash	43,961,390	0	43,961,390
Investments	64,436,357	0	64,436,357
Receivables	44,990,970	0	44,990,970
Due from (to) other funds	0	0	0
Stores	664,900	0	664,900
Prepaid expenses	(139,100)	0	(139,100)
Other current assets	0	0	0
Capital assets:			
Land	14,436,462	0	14,436,462
Land Improvements	19,917,304	0	19,917,304
Buildings	501,265,608	0	501,265,608
Equipment	15,323,361	0	15,323,361
Work in progress	4,184,964	0	4,184,964
Less accumulated depreciation	(145,696,139)	0	(145,696,139)
Total assets	<u>563,346,077</u>	<u>0</u>	<u>563,346,077</u>
<b>Liabilities</b>			
Accounts payable and other current liabilities	21,342,760	0	21,342,760
Current loans	14,000,000	0	14,000,000
Deferred revenue	3,297,789	0	3,297,789
Long-term liabilities:	312,649,857	0	312,649,857
Due within one year	9,883,443	0	9,883,443
Due in more than one year	<u>302,766,414</u>	<u>0</u>	<u>302,766,414</u>
Total liabilities	<u>351,290,406</u>	<u>0</u>	<u>351,290,406</u>
<b>Net Assets</b>			
Invested in capital assets, net of related debt	157,567,099	0	157,567,099
Restricted for:			
Capital projects	2,509,867	0	2,509,867
Debt service	15,117,218	0	15,117,218
Educational programs	25,819,120	0	25,819,120
Other purposes (expendable)	4,300,779	0	4,300,779
Other purposes (nonexpendable)	58,284	0	58,284
Unrestricted	<u>6,683,304</u>	<u>0</u>	<u>6,683,304</u>
Total net assets	<u>212,055,671</u>	<u>0</u>	<u>212,055,671</u>



**Total fund balances, governmental funds:** 120,678,250

Amounts reported for assets and liabilities for governmental activities in the statement of net assets are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net assets, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:	555,127,699	
Accumulated depreciation:	(145,696,139)	
Net:		409,431,560

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs are amortized over the life of the debt. Unamortized debt issue costs included in prepaid expense on the statement of net assets are: (168,482)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unamatured interest owing at the end of the period was: (5,235,790)

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred as a liability in governmental funds, but are recognized in the government-wide statements, is: -

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net assets, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	280,204,852	
State school building loans payable	-	
Net OPEB Obligation	8,410,271	
Compensated absences payable	3,558,522	
Certificates of participation payable	5,700,882	
Capital leases payable	9,139,182	
Lease revenue bonds payable	-	
Other general long-term debt	5,636,148	
Total:		(312,649,857)

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets and liabilities of internal service funds are reported with governmental activities in the statement of net assets. Net assets for internal service funds are: -

**Total net assets, governmental activities (minor differences may be due to rounding):** 212,055,681