



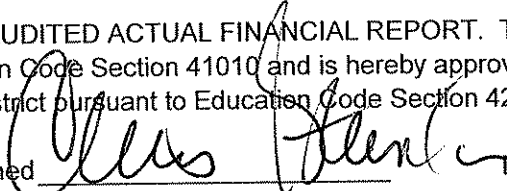
**2008-2009**  
**UNAUDITED ACTUALS**  
**STATE FINANCIAL REPORT**

**BOARD APPROVED SEPTEMBER 1, 2009**

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed  Date of Meeting: Sep 01, 2009  
Clerk/Secretary of the Governing Board  
(Original signature required)

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 \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

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

For County Office of Education:

Steve Budhraj  
Name  
Business Services Consultant  
Title  
(562) 940-1704  
Telephone  
Budhraj Steve@lacoed.edu  
E-mail Address

For School District:

Susan Ginder  
Name  
Exec. Director of Fiscal Services  
Title  
(562) 997-8126  
Telephone  
SGinder@lbschools.net  
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

SACS2009ALL Financial Reporting Software - 2009.2.0  
8/25/2009 11:16:49 AM

19-64725-0000000

Unaudited Actuals  
2008-09 Unaudited Actuals  
Technical Review Checks

Long Beach Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOB-8998 - (F) - Categorical Flexibility Transfers (Object 8998) are applicable only to programs specified in Education Code Section 42605 (SBX3 4), Section 15).	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - GOAL and FUNCTION account code combinations (all	

goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets plus Liabilities, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9499) minus Liabilities (objects 9500-9699) must total zero by fund and resource for agency funds 76 and 95. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

BLOCK-GRANT-TRANSFER - (F) - Categorical Education Block Grant Transfers (Object 8995) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

CAT-TRANSFER - (F) - Categorical Flexibility Transfers (Object 8998) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328) for the following resources: EXCEPTION

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
01	6010	135,000.00	0.00	135,000.00

Explanation: District received grant money in resource 6010 for a charter school instead of the charter school receiving the grant directly. The charter's finances are not included in the district financials.

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance (objects 9710-9790) must agree with Fund Equity (Assets [objects 9100-9499] minus Liabilities [objects 9500-9699]). PASSED

EXCESS-DESIGNATIONS A - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONS B - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	8048	-727.90

Explanation: Per county this is the amount for object 8048- penalty and interest

from delinquent taxes.

01            3710            4400            -74,164.00  
 Explanation:Accrual from FY07-08 in object 4400 was not paid out prior to FY08-09 year end.

01            4110            8290            -301,043.41  
 Explanation:Due to the deferral of income transferred via a NCLB transfer. Object 8290 was deferred for more than the amount of income in the account. Please refer to form CAT resource 4110 for more information .

25            9010            5800            -4,968.64  
 Explanation:Due to the Certificates of Participation (COP) payoff in FY2008-2009, this resulted in credit balances for service payments made for the COP.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:            EXCEPTION

FUND	RESOURCE	VALUE
01	4110	-301,043.41

Explanation:Due to the deferral of income transferred via a NCLB transfer. Object 8290 was deferred for more than the amount of income in the account. Please refer to form CAT resource 4110 for more information .

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.            PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.            PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance (objects 9700-9789) must be positive individually by resource, by fund.            PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds.            PASSED

## SUPPLEMENTAL CHECKS

BDGT-ADOPTION-PRVDED - (F) - In compliance with E.C. Section 42127(i), selection of a Budget Adoption Cycle must be provided.            PASSED

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line E.            PASSED

CORR-ADA - (F) - If Adults in Correctional Facilities ADA is reported in Form A, Line 17, general ledger data for Adults in Correctional Facilities (Resource 6015, Goal 4620) must be provided and Form CORR (Education of Adults in County Correctional Facilities) must be completed.            PASSED

CORR-NO-ADA - (W) - If Adults in Correctional Facilities ADA is not reported in Form A, Line 17, general ledger data for Adults in Correctional Facilities (Resource 6015, Goal 4620) should not be reported.            PASSED

DAY-ADA - (F) - If Community Day Schools ADA is reported in Form A, Line 1g or 4e, general ledger data for Community Day Schools (Resource 2430) and Form DAY

(Community Day Schools) must be provided.

PASSED

DAY-NO-ADA - (W) - If Community Day Schools ADA is not reported in Form A, Line 1g or 4e, general ledger data for Community Day Schools (Resource 2430) should not be reported.

PASSED

FUND51-IMPORT - (W) - If Fund 51 (Bond Interest and Redemption Fund) amounts are imported/keyed, supplemental data should be entered in Form 51A (Analysis of Bonded Indebtedness).

PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.

PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.

PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.

PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.

PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided.

PASSED

TRAN-IMPORT - (W) - If Home-to-School and/or Special Education (Severely Disabled/Orthopedically Impaired) transportation amounts are imported in resources 7230 and/or 7240, the Annual Report of Pupil Transportation, Form TRAN, must be completed and saved.

PASSED

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL.

PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42).

PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, and 0589) in Form RL.

PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b.

PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero).

PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

TRAN-PUPIL-DATA - (F) - If miles or pupils transported data have been reported in Form TRAN, Schedule I, Line B1 or Line C, then costs must be reported in Schedule III, Line K. PASSED

TRAN-NO-PUPIL-DATA - (F) - If costs are reported in Form TRAN, Schedule III, Line K, then the applicable pupil transportation data must be reported in Schedule I. PASSED

TRAN-COST-PER-MILE - (W) - The calculated cost per mile in Form TRAN, Schedule III, Line H1, should not exceed \$12. PASSED

TRAN-COST-PER-PUPIL - (W) - The calculated cost per pupil in Form TRAN, Schedule III, Line H2, should not exceed \$6,500 for Home-to-School or \$12,500 for Severely Disabled/Orthopedically Impaired (SD/OI) transportation. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total general fund expenditures in Form PCR should agree with total general fund expenditures (objects 1000-7999) in Fund 01. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity



entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

SACS2009ALL Financial Reporting Software - 2009.2.0  
8/25/2009 11:22:49 AM

19-64725-0000000

Unaudited Actuals  
2009-10 Budget  
Technical Review Checks

Long Beach Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - GOAL and FUNCTION account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>PASSED</u>

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

BLOCK-GRANT-TRANSFER - (F) - Categorical Education Block Grant Transfers (Object 8995) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328) for

the following resources:

EXCEPTION

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
01	6010	150,000.00	0.00	150,000.00

Explanation: District received grant money in resource 6010 for a charter school instead of the charter school receiving the grant directly. The charter's finances are not included in the district financials.

EXCESS-DESIGNATIONS A - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONS B - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
35	7710	8545	-2,500,000.00

Explanation: Anticipated district partial payment of state projected apportionment.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance (objects 9700-9789) must be positive individually by resource, by fund. PASSED

**SUPPLEMENTAL CHECKS**

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, and 0589) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2008-09 Unaudited Actuals	2009-10 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	G	G
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
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	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness	S	
53A	Analysis of Restricted Levies		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)	G	
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	S	
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	GS	
GANN	Appropriations Limit Calculations	GS	

G = General Ledger Data; S = Supplemental Data

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

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)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	449,875,381.26	24,412,010.00	474,287,391.26	389,834,775.00	23,684,079.00	413,498,854.00	-12.8%
2) Federal Revenue		8100-8299	976,895.00	117,761,821.62	118,738,716.62	1,754,838.00	105,201,209.00	106,956,047.00	-9.9%
3) Other State Revenue		8300-8599	41,868,205.15	124,813,702.69	166,681,907.84	83,180,473.00	81,970,110.00	165,150,583.00	-0.9%
4) Other Local Revenue		8600-8799	12,904,159.34	3,972,399.26	16,876,558.60	8,641,481.00	688,503.00	9,309,984.00	-44.8%
5) TOTAL REVENUES			505,624,640.75	270,959,933.57	776,584,574.32	483,411,567.00	211,503,901.00	694,915,468.00	-10.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	263,717,259.23	116,312,073.85	380,029,333.08	251,903,140.00	94,428,622.00	346,331,762.00	-8.9%
2) Classified Salaries		2000-2999	72,238,988.21	43,417,030.27	115,655,998.48	71,142,064.00	37,546,983.00	108,689,047.00	-6.0%
3) Employee Benefits		3000-3999	106,660,636.67	51,106,581.57	157,767,218.24	110,507,782.00	51,433,462.00	161,941,244.00	2.6%
4) Books and Supplies		4000-4999	5,571,785.81	14,598,609.91	20,170,395.72	6,242,813.00	19,119,511.00	25,362,324.00	25.7%
5) Services and Other Operating Expenditures		5000-5999	23,077,918.49	49,550,992.33	72,628,910.82	30,275,808.00	45,275,646.00	75,551,454.00	4.0%
6) Capital Outlay		6000-6999	1,985,538.78	572,437.82	2,557,976.60	1,230,904.00	445,156.00	1,676,060.00	-34.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	190,283.04	190,283.04	0.00	237,494.00	237,494.00	24.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,724,425.73)	9,974,078.29	(1,750,347.44)	(11,218,527.00)	9,617,667.00	(1,600,860.00)	-8.5%
9) TOTAL EXPENDITURES			461,527,681.46	285,722,087.08	747,249,768.54	460,083,984.00	258,104,541.00	718,188,525.00	-3.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			44,096,959.29	(14,762,153.51)	29,334,805.78	23,327,583.00	(46,600,640.00)	(23,273,057.00)	-179.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	7,346,270.01	0.00	7,346,270.01	16,891,176.00	0.00	16,891,176.00	129.9%
b) Transfers Out		7600-7629	11,684,939.55	22,850.50	11,707,790.05	11,759,418.00	22,856.00	11,782,274.00	0.6%
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	(11,831,708.78)	12,313,974.08	482,265.30	(45,720,586.00)	45,720,586.00	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(16,170,378.32)	12,291,123.58	(3,879,254.74)	(40,588,828.00)	45,697,730.00	5,108,902.00	-231.7%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	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>	27,926,580.97	(2,471,029.93)	25,455,551.04	(17,261,245.00)	(902,910.00)	(18,164,155.00)	-171.4%
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	27,556,224.45	51,631,032.18	79,187,256.63	55,482,805.42	49,128,384.25	104,611,189.67	32.1%
b) Audit Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	27,556,224.45	51,631,032.18	79,187,256.63	55,482,805.42	49,128,384.25	104,611,189.67	32.1%
d) Other Restatements	0.00	(31,618.00)	(31,618.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)	27,556,224.45	51,599,414.18	79,155,638.63	55,482,805.42	49,128,384.25	104,611,189.67	32.2%
2) Ending Balance, June 30 (E + F1e)	55,482,805.42	49,128,384.25	104,611,189.67	38,221,560.42	48,225,474.25	86,447,034.67	-17.4%
Components of Ending Fund Balance							
a) Reserve for Revolving Cash	403,650.00	0.00	403,650.00	406,650.00	0.00	406,650.00	0.7%
Stores	705,353.04	0.00	705,353.04	1,400,000.00	0.00	1,400,000.00	98.5%
Prepaid Expenditures	290,360.37	0.00	290,360.37	300,000.00	0.00	300,000.00	3.3%
All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance	0.00	49,128,384.25	49,128,384.25	0.00	48,225,474.25	48,225,474.25	-1.8%
b) Designated Amounts	15,179,151.17	0.00	15,179,151.17	14,599,415.98	0.00	14,599,415.98	-3.8%
Designated for Economic Uncertainties							
Designated for the Unrealized Gains of Investments and Cash in County Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations	20,867,394.46	0.00	20,867,394.46	0.00	0.00	0.00	-100.0%
Revenue Limit Reduction FY09-10	20,814,739.55		20,814,739.55				
Site Carryover	52,654.91		52,654.91				
c) Undesignated Amount	18,036,896.38	0.00	18,036,896.38				
d) Unappropriated Amount				21,515,494.44	0.00	21,515,494.44	

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)	
<b>G. ASSETS</b>								
1) Cash		9110						
a) In County Treasury			20,215,273.26	26,625,211.83	46,840,485.09			
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	403,650.00	0.00	403,650.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	66,832,827.53	54,849,322.27	121,682,149.80			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	17,443,269.67	710,999.46	18,154,269.13			
6) Stores		9320	705,353.04	0.00	705,353.04			
7) Prepaid Expenditures		9330	290,360.37	0.00	290,360.37			
8) Other Current Assets		9340	74,864.92	0.00	74,864.92			
9) Fixed Assets		9400						
10) TOTAL ASSETS			105,965,598.79	82,185,533.56	188,151,132.35			
<b>H. LIABILITIES</b>								
1) Accounts Payable		9560	17,417,922.48	12,013,046.08	29,430,968.56			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	33,007,019.94	215,821.60	33,222,841.54			
4) Current Loans		9640	0.00	0.00	0.00			
5) Deferred Revenue		9650	57,850.95	20,828,281.63	20,886,132.58			
6) Long-Term Liabilities		9660						
7) TOTAL LIABILITIES			50,482,793.37	33,057,149.31	83,539,942.68			
<b>I. FUND EQUITY</b>								
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			55,482,805.42	49,128,384.25	104,611,189.67			

Description	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	394,886,578.52	0.00	394,886,578.52	342,496,385.00	0.00	342,496,385.00	-13.3%
Charter Schools General Purpose Entitlement - State Aid	2,831,230.00	0.00	2,831,230.00	2,809,383.00	0.00	2,809,383.00	-0.8%
State Aid - Prior Years	16,681.00	0.00	16,681.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	591,426.32	0.00	591,426.32	591,426.00	0.00	591,426.00	0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	1,052,157.99	0.00	1,052,157.99	53.00	0.00	53.00	-100.0%
County & District Taxes Secured Roll Taxes	61,174,657.97	0.00	61,174,657.97	60,683,637.00	0.00	60,683,637.00	-0.8%
Unsecured Roll Taxes	1,835,379.60	0.00	1,835,379.60	2,848,362.00	0.00	2,848,362.00	55.2%
Prior Years' Taxes	5,490,380.08	0.00	5,490,380.08	5,594,747.00	0.00	5,594,747.00	1.9%
Supplemental Taxes	2,169,649.22	0.00	2,169,649.22	1,121,320.00	0.00	1,121,320.00	-48.3%
Education Revenue Augmentation Fund (ERAF)	1,820,950.33	0.00	1,820,950.33	(4,936,091.00)	0.00	(4,936,091.00)	-371.1%
Community Redevelopment Funds (SB 617/699/1992)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and interest from Delinquent Taxes	(727.90)	0.00	(727.90)	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	70,963.27	0.00	70,963.27	108,148.00	0.00	108,148.00	52.4%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment	(35,481.63)	0.00	(35,481.63)	(54,074.00)	0.00	(54,074.00)	52.4%
Subtotal, Revenue Limit Sources	471,903,844.77	0.00	471,903,844.77	411,263,296.00	0.00	411,263,296.00	-12.9%
Revenue Limit Transfers							
Unrestricted Revenue Limit Transfers - Current Year	(24,412,010.00)		(24,412,010.00)	(23,664,079.00)		(23,664,079.00)	-3.1%
Continuation Education ADA Transfer		1,486,460.00	1,486,460.00		1,450,503.00	1,450,503.00	-2.4%
Community Day Schools Transfer		101,682.00	101,682.00		0.00	0.00	-100.0%
Special Education ADA Transfer		16,925,572.00	16,925,572.00		16,412,470.00	16,412,470.00	-3.0%
All Other Revenue Limit							

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)	
Transfers - Current Year	All Other	8091	0.00	5,898,296.00	5,898,296.00	0.00	5,801,106.00	5,801,106.00	-1.6%
PERS Reduction Transfer		8092	2,967,922.49	0.00	2,967,922.49	2,752,390.00	0.00	2,752,390.00	-7.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(584,376.00)	0.00	(584,376.00)	(516,832.00)	0.00	(516,832.00)	-11.6%
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>			449,875,381.26	24,412,010.00	474,287,391.26	389,834,775.00	23,664,079.00	413,498,854.00	-12.8%
<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	13,047,922.00	13,047,922.00	0.00	29,559,420.00	29,559,420.00	126.6%
Special Education Discretionary Grants		8182	0.00	1,560,118.00	1,560,118.00	0.00	3,335,773.00	3,335,773.00	113.8%
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	375,071.74	375,071.74	0.00	237,635.00	237,635.00	-36.6%
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	0.00	90,520,566.65	90,520,566.65	0.00	62,658,769.00	62,658,769.00	-30.8%
Vocational and Applied Technology Education	3500-3699	8290	0.00	1,137,519.19	1,137,519.19	0.00	1,127,725.00	1,127,725.00	-0.9%
Safe and Drug Free Schools	3700-3799	8290	0.00	709,205.54	709,205.54	0.00	553,176.00	553,176.00	-22.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	976,895.00	10,412,318.50	11,389,213.50	1,754,838.00	7,728,711.00	9,483,549.00	-16.7%
<b>TOTAL FEDERAL REVENUE</b>			976,895.00	117,761,821.62	118,738,716.62	1,754,838.00	105,201,209.00	106,956,047.00	-9.9%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	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	4,660,057.00		4,660,057.00	3,531,809.00		3,531,809.00	-24.2%
Current Year	(278,043.00)		(278,043.00)	0.00		0.00	-100.0%
Prior Years							
Community Day School Additional Funding		129,875.00	129,875.00		0.00	0.00	-100.0%
Current Year		(8,223.00)	(8,223.00)				
Prior Years							
ROC/P Entitlement		3,249,872.62	3,249,872.62				
Current Year		459,742.00	459,742.00				
Prior Years							
Special Education Master Plan		43,883,136.00	43,883,136.00		43,785,621.00	43,785,621.00	-0.2%
Current Year		66,571.00	66,571.00			0.00	-100.0%
Prior Years		659,781.00	659,781.00				
Gifted and Talented Pupils		7,560,937.00	7,560,937.00		6,048,750.00	6,048,750.00	-20.0%
Home-to-School Transportation		39,248.91	39,248.91			0.00	-100.0%
School Improvement Program		17,041,518.00	17,041,518.00		17,037,327.00	17,037,327.00	0.0%
Economic Impact Aid		856,432.00	856,432.00		685,146.00	685,146.00	-20.0%
Spec. Ed. Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	0.00	(12,000)	(12,000)	0.00	0.00	0.00	-100.0%
All Other State Apportionments - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive	26,291,481.00	0.00	26,291,481.00	26,442,990.00	0.00	26,442,990.00	0.6%
Class Size Reduction, K-3	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, Grade Nine	390,679.00	0.00	390,679.00	0.00	0.00	0.00	-100.0%
Charter Schools Categorical Block Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials	9,710,360.50	1,074,553.39	10,784,913.89	9,781,071.00	1,027,236.00	10,808,307.00	0.2%
Tax Relief Subventions							
Restricted Levies - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from State Sources		8587	0.00	135,000.00	135,000.00	0.00	150,000.00	150,000.00	11.1%
Arts and Music Block Grant	6760	8590		1,501,552.00	1,501,552.00		0.00	0.00	-100.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		2,568,227.00	2,568,227.00		0.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		5,088,121.00	5,088,121.00		0.00	0.00	-100.0%
Staff Development	7294, 7295, 7296	8590		17,590.20	17,590.20		0.00	0.00	-100.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		330,877.58	330,877.58		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		198,023.00	198,023.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7381	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		1,064,514.00	1,064,514.00		0.00	0.00	-100.0%
Professional Development Block Grant	7393	8590		1,651,336.00	1,651,336.00		0.00	0.00	-100.0%
Targeted Instructional Improvement Block Grant	7394	8590		10,214,707.00	10,214,707.00		0.00	0.00	-100.0%
School and Library Improvement Block Grant	7395	8590		5,520,211.00	5,520,211.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		1,290,100.00	1,290,100.00		1,245,000.00	1,245,000.00	-3.5%
All Other State Revenue	All Other	8590	1,093,670.65	20,220,011.99	21,313,682.64	43,424,603.00	11,991,030.00	55,415,633.00	160.0%
TOTAL, OTHER STATE REVENUE			41,868,205.15	124,813,702.69	166,681,907.84	83,180,473.00	81,970,110.00	165,150,583.00	-0.9%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction	39,237.78	0.00	39,237.78	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	68,598.53	0.00	68,598.53	0.00	0.00	0.00	-100.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	1,155,184.09	167,938.00	1,323,122.09	776,818.00	0.00	776,818.00	-41.3%
Interest	1,610,392.94	247,805.17	1,858,198.11	1,400,000.00	72,275.00	1,472,275.00	-20.8%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services							
7230, 7240							
Interagency Services	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue		8691	35,481.63	0.00	35,481.63	0.00	0.00	0.00	-100.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment									
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	9,995,264.37	3,556,656.09	13,551,920.46	6,464,663.00	596,228.00	7,060,891.00	-47.9%
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	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	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	0.00	0.00	0.0%
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,904,159.34	3,972,399.26	16,876,558.60	8,641,481.00	668,503.00	9,309,984.00	-44.8%
TOTAL REVENUES			505,624,640.75	270,959,933.57	776,584,574.32	483,411,567.00	211,503,901.00	694,915,468.00	-10.5%



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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	229,718,830.84	78,952,898.46	308,671,729.30	219,888,688.00	63,611,816.00	283,500,504.00	-8.2%
Certificated Pupil Support Salaries		1200	11,374,886.00	21,023,639.90	32,398,525.90	11,540,488.00	17,080,682.00	28,621,170.00	-11.7%
Certificated Supervisors' and Administrators' Salaries		1300	19,750,286.13	6,426,711.58	26,176,997.71	17,534,855.00	4,741,755.00	22,276,610.00	-14.9%
Other Certificated Salaries		1900	2,873,256.26	9,908,823.91	12,782,080.17	2,939,109.00	8,994,369.00	11,933,478.00	-6.6%
TOTAL, CERTIFICATED SALARIES			263,717,259.23	116,312,073.85	380,029,333.08	251,903,140.00	94,428,622.00	346,331,762.00	-8.9%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,120,002.45	20,896,668.68	23,016,671.13	2,408,153.00	18,084,360.00	20,472,513.00	-11.1%
Classified Support Salaries		2200	28,343,408.26	12,791,632.67	41,135,040.93	28,573,028.00	12,432,691.00	41,005,719.00	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	18,962,810.12	5,117,359.72	24,080,169.84	18,558,422.00	4,332,484.00	22,890,906.00	-4.9%
Clerical, Technical and Office Salaries		2400	18,320,532.65	3,614,444.23	21,934,976.88	17,673,635.00	2,203,461.00	19,877,096.00	-9.4%
Other Classified Salaries		2900	4,492,214.73	996,924.97	5,489,139.70	3,928,826.00	513,987.00	4,442,813.00	-19.1%
TOTAL, CLASSIFIED SALARIES			72,238,968.21	43,417,030.27	115,655,998.48	71,142,064.00	37,546,983.00	108,689,047.00	-6.0%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	21,648,195.06	9,329,721.26	30,977,916.32	21,740,428.00	8,693,281.00	30,433,709.00	-1.8%
PERS		3201-3202	6,095,668.97	3,370,836.15	9,466,505.12	5,907,747.00	3,925,706.00	9,833,453.00	3.9%
OASDI/Medicare/Alternative		3301-3302	8,619,820.45	4,465,005.38	13,084,825.83	8,955,808.00	4,469,678.00	13,425,487.00	2.6%
Health and Welfare Benefits		3401-3402	52,342,028.15	25,655,506.64	77,997,535.79	56,008,777.00	26,677,486.00	82,686,263.00	6.0%
Unemployment Insurance		3501-3502	1,010,927.87	476,832.82	1,487,760.69	1,008,268.00	441,755.00	1,450,023.00	-2.5%
Workers' Compensation		3601-3602	10,122,336.09	4,783,794.37	14,906,130.46	10,053,219.00	4,387,829.00	14,441,048.00	-3.1%
OPEB, Allocated		3701-3702	816,135.75	387,099.91	1,203,235.66	801,991.00	353,509.00	1,155,500.00	-4.0%
OPEB, Active Employees		3751-3752	4,034,274.27	2,016,122.02	6,050,396.29	4,075,875.00	1,979,717.00	6,055,592.00	0.1%
PERS Reduction		3801-3802	1,967,117.06	621,663.02	2,588,780.08	1,955,668.00	504,501.00	2,460,169.00	-5.0%
Other Employee Benefits		3901-3902	4,132.00	0.00	4,132.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			108,660,636.67	51,106,581.57	157,767,218.24	110,507,782.00	51,433,462.00	161,941,244.00	2.6%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	285,884.48	4,511,040.73	4,796,925.21	612,905.00	59,000.00	671,905.00	-86.0%
Books and Other Reference Materials		4200	99,792.95	712,175.08	811,968.03	100,840.00	489,736.00	590,576.00	-27.3%

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)	
Materials and Supplies		4300	4,877,645.30	7,105,750.76	11,983,396.06	5,291,105.00	17,405,768.00	22,696,873.00	89.4%
Noncapitalized Equipment		4400	298,833.08	2,267,174.13	2,566,007.21	237,963.00	1,162,907.00	1,400,870.00	-45.4%
Food		4700	9,630.00	2,469.21	12,099.21	0.00	2,100.00	2,100.00	-82.6%
<b>TOTAL BOOKS AND SUPPLIES</b>			5,571,785.81	14,598,609.91	20,170,395.72	6,242,813.00	19,119,511.00	25,362,324.00	25.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	11,521,304.17	11,521,304.17	0.00	9,021,140.00	9,021,140.00	-21.7%
Travel and Conferences		5200	340,546.38	1,311,770.28	1,652,316.66	282,996.00	774,966.00	1,057,962.00	-36.0%
Dues and Memberships		5300	100,964.48	32,146.67	133,111.15	72,065.00	33,829.00	105,894.00	-20.4%
Insurance		5400 - 5450	15,987.81	1,049.40	17,037.21	17,000.00	550.00	17,550.00	3.0%
Operations and Housekeeping Services		5500	9,300,506.18	95,724.16	9,396,230.34	10,026,756.00	46,796.00	10,073,552.00	7.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,633,747.38	1,346,441.74	5,980,189.12	4,092,035.00	852,773.00	4,944,808.00	-17.3%
Transfers of Direct Costs		5710	(892,727.98)	892,727.98	0.00	(839,035.00)	839,035.00	0.00	0.0%
Transfers of Direct Costs - interfund		5750	(958,965.60)	(251,551.81)	(1,210,517.41)	(839,985.00)	(166,675.00)	(1,096,660.00)	-16.8%
Professional/Consulting Services and Operating Expenditures		5800	7,840,054.68	34,441,668.12	42,281,722.80	14,622,375.00	33,773,321.00	48,395,696.00	14.5%
Communications		5900	2,697,805.16	159,711.62	2,857,516.78	2,841,601.00	99,911.00	2,941,512.00	2.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			23,077,918.49	49,550,992.33	72,628,910.82	30,275,808.00	45,275,646.00	75,551,454.00	4.0%

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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	20,998.20	70,813.73	91,771.93	110,642.00	275,000.00	385,642.00	320.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	231,273.58	43,503.26	274,776.84	66,000.00	140,000.00	206,000.00	-25.0%
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	206,047.46	312,866.40	518,913.86	264,262.00	30,156.00	294,418.00	-43.3%
Equipment Replacement		6500	1,527,259.54	145,254.43	1,672,513.97	790,000.00	0.00	790,000.00	-52.8%
TOTAL CAPITAL OUTLAY			1,985,538.78	572,437.82	2,557,976.60	1,230,904.00	445,156.00	1,676,060.00	-34.5%
<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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	40,283.04	40,283.04	0.00	87,494.00	87,494.00	117.2%
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	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	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	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	190,283.04	190,283.04	0.00	237,494.00	237,494.00	24.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(9,974,078.29)	9,974,078.29	0.00	(9,617,667.00)	9,617,667.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,750,347.44)	0.00	(1,750,347.44)	(1,600,860.00)	0.00	(1,600,860.00)	-8.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,724,425.73)	9,974,078.29	(1,750,347.44)	(11,218,527.00)	9,617,667.00	(1,600,860.00)	-8.5%
TOTAL EXPENDITURES			461,527,681.46	285,722,087.08	747,249,768.54	460,083,984.00	258,104,541.00	718,188,525.00	-3.9%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	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	0.00	0.00	0.00	16,891,176.00	0.00	16,891,176.00	New
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	7,346,270.01	0.00	7,346,270.01	0.00	0.00	0.00	-100.0%
<b>(a) TOTAL INTERFUND TRANSFERS IN</b>	<b>7,346,270.01</b>	<b>0.00</b>	<b>7,346,270.01</b>	<b>16,891,176.00</b>	<b>0.00</b>	<b>16,891,176.00</b>	<b>129.9%</b>
<b>INTERFUND TRANSFERS OUT</b>							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	5,539,693.94	0.00	5,539,693.94	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	0.00	0.00	0.00	3,100,000.00	0.00	3,100,000.00	New
To: Cafeteria Fund	252,105.55	0.00	252,105.55	196,821.00	0.00	196,821.00	-21.9%
Other Authorized Interfund Transfers Out	5,893,140.06	22,850.50	5,915,990.56	8,462,597.00	22,856.00	8,485,453.00	43.4%
<b>(b) TOTAL INTERFUND TRANSFERS OUT</b>	<b>11,684,939.55</b>	<b>22,850.50</b>	<b>11,707,790.05</b>	<b>11,759,418.00</b>	<b>22,856.00</b>	<b>11,782,274.00</b>	<b>0.6%</b>
<b>OTHER SOURCES/USES</b>							
<b>SOURCES</b>							
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings							
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(43,955,282.02)	43,955,282.02	0.00	(45,720,586.00)	45,720,586.00	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	19,179,959.41	(19,179,959.41)	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	12,943,613.83	(12,461,348.53)	482,265.30	0.00	0.00	0.00	-100.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(11,831,708.78)	12,313,974.08	482,265.30	(45,720,586.00)	45,720,586.00	0.00	-100.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(16,170,378.32)	12,291,123.58	(3,879,254.74)	(40,588,828.00)	45,697,730.00	5,108,902.00	-231.7%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	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	449,875,381.26	24,412,010.00	474,287,391.26	389,834,775.00	23,664,079.00	413,498,854.00	-12.8%
2) Federal Revenue	976,895.00	117,761,821.62	118,738,716.62	1,754,838.00	105,201,209.00	106,956,047.00	-9.9%
3) Other State Revenue	41,868,205.15	124,813,702.69	166,681,907.84	83,180,473.00	81,970,110.00	165,150,583.00	-0.9%
4) Other Local Revenue	12,904,159.34	3,972,399.26	16,876,558.60	8,641,481.00	668,503.00	9,309,984.00	-44.8%
5) TOTAL REVENUES	505,624,640.75	270,959,933.57	776,584,574.32	483,411,567.00	211,503,901.00	694,915,468.00	-10.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>							
1) Instruction	303,496,703.17	174,592,457.16	478,089,160.33	298,125,447.00	170,187,489.00	468,312,916.00	-2.0%
2) Instruction - Related Services	44,786,964.91	36,171,447.28	80,958,412.19	43,783,635.00	28,882,228.00	72,665,863.00	-10.2%
3) Pupil Services	17,888,864.88	43,145,032.03	61,033,896.91	23,148,649.00	29,917,081.00	53,065,730.00	-13.1%
4) Ancillary Services	946,201.68	11,136.91	957,338.59	619,553.00	0.00	619,553.00	-35.3%
5) Community Services	7,740,994.83	637,983.03	8,378,977.86	7,118,245.00	278,135.00	7,396,380.00	-11.7%
6) Enterprise	20,545.14	0.00	20,545.14	0.00	0.00	0.00	-100.0%
7) General Administration	22,422,290.47	10,346,854.68	32,769,145.15	22,699,941.00	9,617,667.00	32,317,608.00	-1.4%
8) Plant Services	64,225,116.38	20,626,892.95	84,852,009.33	64,588,514.00	18,984,467.00	83,572,981.00	-1.5%
9) Other Outgo	0.00	190,283.04	190,283.04	0.00	237,494.00	237,494.00	24.8%
10) TOTAL EXPENDITURES	461,527,681.46	285,722,087.08	747,249,768.54	460,083,984.00	258,104,541.00	718,188,525.00	-3.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>							
	44,096,959.29	(14,762,153.51)	29,334,805.78	23,327,583.00	(46,600,640.00)	(23,273,057.00)	-179.3%
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	7,346,270.01	0.00	7,346,270.01	16,891,176.00	0.00	16,891,176.00	129.9%
b) Transfers Out	11,684,939.55	22,850.50	11,707,790.05	11,759,418.00	22,856.00	11,782,274.00	0.6%
2) Other Sources/Uses							
a) Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	(11,831,708.78)	12,313,974.08	482,265.30	(45,720,586.00)	45,720,586.00	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES	(16,170,378.32)	12,291,123.58	(3,879,254.74)	(40,588,828.00)	45,697,730.00	5,108,902.00	-231.7%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	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>	27,926,580.97	(2,471,029.93)	25,455,551.04	(17,261,245.00)	(902,910.00)	(18,164,155.00)	-171.4%
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	27,556,224.45	51,631,032.18	79,187,256.63	55,482,805.42	49,128,384.25	104,611,189.67	32.1%
b) Audit Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	27,556,224.45	51,631,032.18	79,187,256.63	55,482,805.42	49,128,384.25	104,611,189.67	32.1%
d) Other Restatements	0.00	(31,618.00)	(31,618.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)	27,556,224.45	51,599,414.18	79,155,638.63	55,482,805.42	49,128,384.25	104,611,189.67	32.2%
2) Ending Balance, June 30 (E + F1e)	55,482,805.42	49,128,384.25	104,611,189.67	38,221,560.42	48,225,474.25	86,447,034.67	-17.4%
Components of Ending Fund Balance							
a) Reserve for Revolving Cash	403,650.00	0.00	403,650.00	406,650.00	0.00	406,650.00	0.7%
Stores	705,353.04	0.00	705,353.04	1,400,000.00	0.00	1,400,000.00	98.5%
Prepaid Expenditures	290,360.37	0.00	290,360.37	300,000.00	0.00	300,000.00	3.3%
All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance	0.00	49,128,384.25	49,128,384.25	0.00	48,225,474.25	48,225,474.25	-1.8%
b) Designated Amounts							
Designated for Economic Uncertainties	15,179,151.17	0.00	15,179,151.17	14,599,415.98	0.00	14,599,415.98	-3.8%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)	20,867,394.46	0.00	20,867,394.46	0.00	0.00	0.00	-100.0%
Revenue Limit Reduction FY09-10	20,814,739.55		20,814,739.55				
Site Carryover	52,654.91		52,654.91				
c) Undesignated Amount	18,036,896.38	0.00	18,036,896.38				
d) Unappropriated Amount				21,515,494.44	0.00	21,515,494.44	



Resource	Description	2008-09		2009-10	
		Unaudited Actuals	Budget	Unaudited Actuals	Budget
2900	Other Restricted Revenue Limit Sources	26,740.13	26,740.13		
3200	ARRA: State Fiscal Stabilization Fund	31,731,984.00	31,731,984.00		
5640	Medi-Cal Billing Option	434,842.20	154,648.20		
6286	English Language Acquisition Program, Teacher Training & Student /	1,950,977.36	1,950,977.36		
6300	Lottery: Instructional Materials	2,212,976.11	2,212,976.11		
7055	CAHSEE Intensive Instruction and Services	261,709.80	261,709.80		
7056	CAHSEE Individual Intervention Materials	64,893.64	64,893.64		
7090	Economic Impact Aid (EIA)	753,835.53	753,835.53		
7091	Economic Impact Aid: Limited English Proficiency (LEP)	3,299,043.57	3,299,043.57		
7156	Instructional Materials Realignment, IMFRP (AB 1781)	4,708,912.94	4,708,912.94		
7157	Instructional Materials: English Language Learners	151,512.79	151,512.79		
7158	Instructional Materials - Williams Case	574,966.72	574,966.72		
7400	Quality Education Investment Act	270,532.08	270,532.08		
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	699,580.42	76,864.42		
9010	Other Local	1,985,876.96	1,985,876.96		
Total, Legally Restricted Balance		49,128,384.25	48,225,474.25		

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	331,463.00	292,286.00	-11.8%
3) Other State Revenue		8300-8599	4,965,719.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	663,010.12	483,558.00	-27.1%
5) TOTAL, REVENUES			5,960,192.12	775,844.00	-87.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,457,245.10	2,419,257.00	-30.0%
2) Classified Salaries		2000-2999	1,200,726.50	894,846.00	-25.5%
3) Employee Benefits		3000-3999	1,208,890.74	1,051,785.00	-13.0%
4) Books and Supplies		4000-4999	128,560.92	56,058.00	-56.4%
5) Services and Other Operating Expenditures		5000-5999	694,372.55	207,083.00	-70.2%
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	259,623.25	165,610.00	-36.2%
9) TOTAL, EXPENDITURES			6,949,419.06	4,794,639.00	-31.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(989,226.94)	(4,018,795.00)	306.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	32,785.50	4,030,977.00	12195.0%
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	(482,265.30)	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(449,479.80)	4,030,977.00	-996.8%

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>			(1,438,706.74)	12,182.00	-100.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,554,808.95	116,102.21	-92.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,554,808.95	116,102.21	-92.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,554,808.95	116,102.21	-92.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	106,759.60	106,759.60	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	9,342.61	9,342.61	0.0%
Site Carryover	1100	9780	9,342.61		
Site Carryover	1100	9780		9,342.61	
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		12,182.00	

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	781,793.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,009,940.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	35,670.42		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,827,403.91		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	206,859.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,477,004.86		
4) Current Loans		9640			
5) Deferred Revenue		9650	27,437.05		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,711,301.70		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			116,102.21		

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	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	331,463.00	292,286.00	-11.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>331,463.00</b>	<b>292,286.00</b>	<b>-11.8%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments Adult Education Current Year	6390	8311	4,230,223.00	0.00	-100.0%
Prior Years	6390	8319	122,092.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	613,404.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,965,719.00</b>	<b>0.00</b>	<b>-100.0%</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	19,326.38	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	643,683.74	483,558.00	-24.9%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>663,010.12</b>	<b>483,558.00</b>	<b>-27.1%</b>
<b>TOTAL, REVENUES</b>			<b>5,960,192.12</b>	<b>775,844.00</b>	<b>-87.0%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,684,446.69	2,062,616.00	-23.2%
Certificated Pupil Support Salaries		1200	220,465.91	177,840.00	-19.3%
Certificated Supervisors' and Administrators' Salaries		1300	424,457.58	66,103.00	-84.4%
Other Certificated Salaries		1900	127,874.92	112,698.00	-11.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,457,245.10</b>	<b>2,419,257.00</b>	<b>-30.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	238,959.40	173,203.00	-27.5%
Classified Support Salaries		2200	209,089.66	170,871.00	-18.3%
Classified Supervisors' and Administrators' Salaries		2300	173,984.27	139,031.00	-20.1%
Clerical, Technical and Office Salaries		2400	450,761.87	410,850.00	-8.9%
Other Classified Salaries		2900	127,931.30	891.00	-99.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,200,726.50</b>	<b>894,846.00</b>	<b>-25.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	261,302.63	198,382.00	-24.1%
PERS		3201-3202	86,575.19	78,179.00	-9.7%
OASDI/Medicare/Alternative		3301-3302	128,154.07	106,488.00	-16.9%
Health and Welfare Benefits		3401-3402	503,507.59	495,925.00	-1.5%
Unemployment Insurance		3501-3502	13,964.49	9,899.00	-29.1%
Workers' Compensation		3601-3602	139,643.55	98,983.00	-29.1%
OPEB, Allocated		3701-3702	11,340.88	7,919.00	-30.2%
OPEB, Active Employees		3751-3752	39,059.54	36,053.00	-7.7%
PERS Reduction		3801-3802	25,342.80	19,957.00	-21.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,208,890.74</b>	<b>1,051,785.00</b>	<b>-13.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	15,216.09	0.00	-100.0%
Books and Other Reference Materials		4200	17,667.67	0.00	-100.0%
Materials and Supplies		4300	83,482.92	53,793.00	-35.6%
Noncapitalized Equipment		4400	12,194.24	2,265.00	-81.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>128,560.92</b>	<b>56,058.00</b>	<b>-56.4%</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	0.00	0.00	0.0%
Travel and Conferences		5200	12,957.33	3,046.00	-76.5%
Dues and Memberships		5300	0.00	1,435.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	71,669.53	83,026.00	15.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,686.03	21,472.00	-60.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	48,699.65	32,175.00	-33.9%
Professional/Consulting Services and Operating Expenditures		5800	461,648.74	19,736.00	-95.7%
Communications		5900	44,711.27	46,193.00	3.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>694,372.55</b>	<b>207,083.00</b>	<b>-70.2%</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	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>					
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	259,623.25	165,610.00	-36.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>259,623.25</b>	<b>165,610.00</b>	<b>-36.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,949,419.06</b>	<b>4,794,639.00</b>	<b>-31.0%</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	32,785.50	4,030,977.00	12195.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>32,785.50</b>	<b>4,030,977.00</b>	<b>12195.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	(482,265.30)	0.00	-100.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(482,265.30)</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(449,479.80)</b>	<b>4,030,977.00</b>	<b>-996.8%</b>

Unaudited Actuals  
Adult Education 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	331,463.00	292,286.00	-11.8%
3) Other State Revenue		8300-8599	4,965,719.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	663,010.12	483,558.00	-27.1%
5) TOTAL, REVENUES			5,960,192.12	775,844.00	-87.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		4,099,821.32	2,891,344.00	-29.5%
2) Instruction - Related Services	2000-2999		1,730,512.99	1,220,973.00	-29.4%
3) Pupil Services	3000-3999		292,919.91	177,840.00	-39.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		259,623.25	165,610.00	-36.2%
8) Plant Services	8000-8999		566,541.59	338,872.00	-40.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,949,419.06	4,794,639.00	-31.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(989,226.94)	(4,018,795.00)	306.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	32,785.50	4,030,977.00	12195.0%
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	(482,265.30)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(449,479.80)	4,030,977.00	12195.0%

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>			(1,438,706.74)	12,182.00	-100.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,554,808.95	116,102.21	-92.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,554,808.95	116,102.21	-92.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,554,808.95	116,102.21	-92.5%
2) Ending Balance, June 30 (E + F1e)			116,102.21	128,284.21	10.5%
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	106,759.60	106,759.60	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	9,342.61	9,342.61	0.0%
Site Carryover	1100	9780	9,342.61		
Site Carryover	1100	9780		9,342.61	
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		12,182.00	

<b>Resource</b>	<b>Description</b>	<b>2008-09 Unaudited Actuals</b>	<b>2009-10 Budget</b>
6300	Lottery: Instructional Materials	47,083.00	47,083.00
9010	Other Local	59,676.60	59,676.60
Total, Legally Restricted Balance		106,759.60	106,759.60

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	18,557,818.38	18,178,751.00	-2.0%
3) Other State Revenue		8300-8599	9,344,118.53	9,880,646.00	5.7%
4) Other Local Revenue		8600-8799	1,454,070.64	1,421,380.00	-2.2%
5) TOTAL, REVENUES			29,356,007.55	29,480,777.00	0.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	10,980,052.36	10,938,516.00	-0.4%
2) Classified Salaries		2000-2999	7,008,557.56	6,583,421.00	-6.1%
3) Employee Benefits		3000-3999	6,993,167.08	7,433,140.00	6.3%
4) Books and Supplies		4000-4999	1,389,258.64	1,853,375.00	33.4%
5) Services and Other Operating Expenditures		5000-5999	1,617,830.44	1,589,516.00	-1.8%
6) Capital Outlay		6000-6999	5,755.65	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	1,124,542.19	1,082,809.00	-3.7%
9) TOTAL, EXPENDITURES			29,119,163.92	29,480,777.00	1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			236,843.63	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>			236,843.63	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	93,722.05	330,565.68	252.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,722.05	330,565.68	252.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,722.05	330,565.68	252.7%
2) Ending Balance, June 30 (E + F1e)			330,565.68	330,565.68	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	330,565.68	330,565.68	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,155,684.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,262,202.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,302.34		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,427,189.36		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	896,038.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,150,769.83		
4) Current Loans		9640			
5) Deferred Revenue		9650	49,814.93		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			4,096,623.68		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			330,565.68		



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	942,141.06	602,689.00	-36.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	17,615,677.32	17,576,062.00	-0.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>18,557,818.38</b>	<b>18,178,751.00</b>	<b>-2.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	58,502.44	45,769.00	-21.8%
Child Development Apportionments		8530	6,922,362.53	7,265,388.00	5.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	2,363,253.56	2,569,489.00	8.7%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,344,118.53</b>	<b>9,880,646.00</b>	<b>5.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	77,644.99	50,000.00	-35.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	502,628.77	497,000.00	-1.1%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	642,732.61	675,000.00	5.0%
Other Local Revenue					
All Other Local Revenue		8699	231,064.27	199,380.00	-13.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,454,070.64</b>	<b>1,421,380.00</b>	<b>-2.2%</b>
<b>TOTAL, REVENUES</b>			<b>29,356,007.55</b>	<b>29,480,777.00</b>	<b>0.4%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	9,709,403.68	9,724,907.00	0.2%
Certificated Pupil Support Salaries		1200	106,895.41	91,320.00	-14.6%
Certificated Supervisors' and Administrators' Salaries		1300	451,269.76	442,525.00	-1.9%
Other Certificated Salaries		1900	712,483.51	679,764.00	-4.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>10,980,052.36</b>	<b>10,938,516.00</b>	<b>-0.4%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	3,297,390.00	3,090,151.00	-6.3%
Classified Support Salaries		2200	1,807,219.85	1,856,922.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	809,534.19	717,234.00	-11.4%
Clerical, Technical and Office Salaries		2400	859,111.51	919,114.00	7.0%
Other Classified Salaries		2900	235,302.01	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>7,008,557.56</b>	<b>6,583,421.00</b>	<b>-6.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	848,964.72	893,561.00	5.3%
PERS		3201-3202	551,758.29	513,882.00	-6.9%
OASDI/Medicare/Alternative		3301-3302	642,063.43	602,401.00	-6.2%
Health and Welfare Benefits		3401-3402	3,961,547.63	4,445,278.00	12.2%
Unemployment Insurance		3501-3502	53,958.40	52,601.00	-2.5%
Workers' Compensation		3601-3602	541,839.66	526,020.00	-2.9%
OPEB, Allocated		3701-3702	43,917.78	41,809.00	-4.8%
OPEB, Active Employees		3751-3752	316,931.96	323,179.00	2.0%
PERS Reduction		3801-3802	32,185.21	34,409.00	6.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,993,167.08</b>	<b>7,433,140.00</b>	<b>6.3%</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	1,321.16	3,635.00	175.1%
Materials and Supplies		4300	294,122.13	1,132,354.00	285.0%
Noncapitalized Equipment		4400	15,862.36	6,500.00	-59.0%
Food		4700	1,077,952.99	710,886.00	-34.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,389,258.64</b>	<b>1,853,375.00</b>	<b>33.4%</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	0.00	0.00	0.0%
Travel and Conferences		5200	55,543.58	58,388.00	5.1%
Dues and Memberships		5300	600.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	178,570.05	179,408.00	0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	925,435.11	882,317.00	-4.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	234,220.57	156,430.00	-33.2%
Professional/Consulting Services and Operating Expenditures		5800	136,605.14	236,524.00	73.1%
Communications		5900	86,855.99	76,449.00	-12.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,617,830.44</b>	<b>1,589,516.00</b>	<b>-1.8%</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%
Equipment		6400	5,755.65	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,755.65</b>	<b>0.00</b>	<b>-100.0%</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	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	1,124,542.19	1,082,809.00	-3.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,124,542.19</b>	<b>1,082,809.00</b>	<b>-3.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>29,119,163.92</b>	<b>29,480,777.00</b>	<b>1.2%</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		8911	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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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	18,557,818.38	18,178,751.00	-2.0%
3) Other State Revenue		8300-8599	9,344,118.53	9,880,646.00	5.7%
4) Other Local Revenue		8600-8799	1,454,070.64	1,421,380.00	-2.2%
5) TOTAL, REVENUES			29,356,007.55	29,480,777.00	0.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		18,022,300.36	18,930,900.00	5.0%
2) Instruction - Related Services	2000-2999		4,108,954.81	4,076,054.00	-0.8%
3) Pupil Services	3000-3999		3,237,572.60	2,777,270.00	-14.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		850.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,124,542.19	1,082,809.00	-3.7%
8) Plant Services	8000-8999		2,624,943.96	2,613,744.00	-0.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			29,119,163.92	29,480,777.00	1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			236,843.63	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>			236,843.63	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	93,722.05	330,565.68	252.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,722.05	330,565.68	252.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,722.05	330,565.68	252.7%
2) Ending Balance, June 30 (E + F1e)			330,565.68	330,565.68	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	330,565.68	330,565.68	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

<b>Resource</b>	<b>Description</b>	<b>2008-09 Unaudited Actuals</b>	<b>2009-10 Budget</b>
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	151,104.09	151,104.09
6130	Child Development: Center-Based Reserve Account	152,625.33	152,625.33
9010	Other Local	26,836.26	26,836.26
Total, Legally Restricted Balance		<u>330,565.68</u>	<u>330,565.68</u>

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	24,632,719.51	24,734,797.00	0.4%
3) Other State Revenue		8300-8599	2,003,502.67	2,300,650.00	14.8%
4) Other Local Revenue		8600-8799	6,931,819.43	8,240,679.00	18.9%
5) TOTAL, REVENUES			33,568,041.61	35,276,126.00	5.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,936,697.92	14,366,602.00	3.1%
3) Employee Benefits		3000-3999	5,765,041.91	5,889,784.00	2.2%
4) Books and Supplies		4000-4999	11,607,282.80	11,932,754.00	2.8%
5) Services and Other Operating Expenditures		5000-5999	1,580,007.19	1,421,288.00	-10.0%
6) Capital Outlay		6000-6999	57,699.62	20,000.00	-65.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	366,182.00	352,441.00	-3.8%
9) TOTAL, EXPENDITURES			33,312,911.44	33,982,869.00	2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			255,130.17	1,293,257.00	406.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	252,105.55	196,821.00	-21.9%
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			252,105.55	196,821.00	-21.9%



Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

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>			507,235.72	1,490,078.00	193.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,796,497.28	3,303,733.00	18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,796,497.28	3,303,733.00	18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,796,497.28	3,303,733.00	18.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	1,335.00	0.00	-100.0%
Stores		9712	1,210,552.14	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					
		9790	2,091,845.86		
d) Unappropriated Amount					
		9790		4,793,811.00	

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	1,201,717.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,570,797.36		
c) in Revolving Fund		9130	1,335.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	5,372.03		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	85,401.61		
4) Due from Grantor Government		9290	6,320,239.67		
5) Due from Other Funds		9310	508,997.99		
6) Stores		9320	1,210,552.14		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			15,904,413.44		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	790,178.47		
2) Due to Grantor Governments		9590	27,684.29		
3) Due to Other Funds		9610	11,782,817.68		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			12,600,680.44		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,303,733.00		

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

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	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>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	24,632,719.51	24,734,797.00	0.4%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>24,632,719.51</b>	<b>24,734,797.00</b>	<b>0.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,003,502.67	2,300,650.00	14.8%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,003,502.67</b>	<b>2,300,650.00</b>	<b>14.8%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	6,836,852.49	8,190,679.00	19.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	76,962.46	50,000.00	-35.0%
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	18,004.48	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,931,819.43</b>	<b>8,240,679.00</b>	<b>18.9%</b>
<b>TOTAL, REVENUES</b>			<b>33,568,041.61</b>	<b>35,276,126.00</b>	<b>5.1%</b>

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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	7,430,239.15	7,691,202.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	4,730,634.92	4,739,316.00	0.2%
Clerical, Technical and Office Salaries		2400	1,128,666.80	1,233,664.00	9.3%
Other Classified Salaries		2900	647,157.05	702,420.00	8.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>13,936,697.92</b>	<b>14,366,602.00</b>	<b>3.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	971,878.64	816,424.00	-16.0%
OASDI/Medicare/Alternative		3301-3302	1,011,523.71	903,817.00	-10.6%
Health and Welfare Benefits		3401-3402	2,754,688.21	3,353,432.00	21.7%
Unemployment Insurance		3501-3502	41,290.00	44,059.00	6.7%
Workers' Compensation		3601-3602	418,109.99	270,886.00	-35.2%
OPEB, Allocated		3701-3702	32,850.60	253,325.00	671.1%
OPEB, Active Employees		3751-3752	229,754.14	23,185.00	-89.9%
PERS Reduction		3801-3802	304,946.62	224,656.00	-26.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,765,041.91</b>	<b>5,889,784.00</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	397,856.76	1,416,600.00	256.1%
Noncapitalized Equipment		4400	156,532.66	52,500.00	-66.5%
Food		4700	11,052,893.38	10,463,654.00	-5.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,607,282.80</b>	<b>11,932,754.00</b>	<b>2.8%</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	7,580.77	19,450.00	156.6%
Dues and Memberships		5300	1,046.00	2,750.00	162.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	316,149.46	330,000.00	4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	129,784.76	169,933.00	30.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	907,727.96	802,055.00	-11.6%
Professional/Consulting Services and Operating Expenditures		5800	147,393.42	90,250.00	-38.8%
Communications		5900	70,324.82	6,850.00	-90.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,580,007.19</b>	<b>1,421,288.00</b>	<b>-10.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	11,377.62	0.00	-100.0%
Equipment Replacement		6500	46,322.00	20,000.00	-56.8%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>57,699.62</b>	<b>20,000.00</b>	<b>-65.3%</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	366,182.00	352,441.00	-3.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>366,182.00</b>	<b>352,441.00</b>	<b>-3.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>33,312,911.44</b>	<b>33,982,869.00</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>					
From: General Fund		8916	252,105.55	196,821.00	-21.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>252,105.55</b>	<b>196,821.00</b>	<b>-21.9%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>252,105.55</b>	<b>196,821.00</b>	<b>-21.9%</b>

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	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,632,719.51	24,734,797.00	0.4%
3) Other State Revenue		8300-8599	2,003,502.67	2,300,650.00	14.8%
4) Other Local Revenue		8600-8799	6,931,819.43	8,240,679.00	18.9%
5) TOTAL, REVENUES			33,568,041.61	35,276,126.00	5.1%
<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		30,037,821.46	30,934,856.00	3.0%
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		209,028.92	0.00	-100.0%
7) General Administration	7000-7999		366,182.00	352,441.00	-3.8%
8) Plant Services	8000-8999		2,699,879.06	2,695,572.00	-0.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			33,312,911.44	33,982,869.00	2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			255,130.17	1,293,257.00	406.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	252,105.55	196,821.00	-21.9%
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			252,105.55	196,821.00	-21.9%

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Function

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>			507,235.72	1,490,078.00	193.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,796,497.28	3,303,733.00	18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,796,497.28	3,303,733.00	18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,796,497.28	3,303,733.00	18.1%
2) Ending Balance, June 30 (E + F1e)			3,303,733.00	4,793,811.00	45.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	1,335.00	0.00	-100.0%
Stores		9712	1,210,552.14	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			2,091,845.86		
d) Unappropriated Amount				4,793,811.00	



<b>Resource</b>	<b>Description</b>	<b>2008-09 Unaudited Actuals</b>	<b>2009-10 Budget</b>
	Total, Legally Restricted Balance	0.00	0.00

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	3,054,841.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	337,115.12	332,700.00	-1.3%
5) TOTAL, REVENUES			3,391,956.12	332,700.00	-90.2%
<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	36,818.75	37,197.00	1.0%
5) Services and Other Operating Expenditures		5000-5999	10,796,447.82	5,788,637.00	-46.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,833,266.57	5,825,834.00	-46.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,441,310.45)	(5,493,134.00)	-26.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,100,000.00	6,200,000.00	100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,100,000.00	6,200,000.00	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>			(4,341,310.45)	706,866.00	-116.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,035,038.99	14,693,728.54	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,035,038.99	14,693,728.54	-22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,035,038.99	14,693,728.54	-22.8%
2) Ending Balance, June 30 (E + F1e)			14,693,728.54	15,400,594.54	4.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			14,693,728.54		
d) Unappropriated Amount				15,400,594.54	

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	12,585,190.49		
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	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	57,983.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,135,752.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			15,778,925.56		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	699,528.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	385,668.59		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			1,085,197.02		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			14,693,728.54		

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Deferred Maintenance Allowance		8540	3,054,841.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,054,841.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	337,115.12	332,700.00	-1.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>337,115.12</b>	<b>332,700.00</b>	<b>-1.3%</b>
<b>TOTAL, REVENUES</b>			<b>3,391,956.12</b>	<b>332,700.00</b>	<b>-90.2%</b>

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	36,818.75	37,197.00	1.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>36,818.75</b>	<b>37,197.00</b>	<b>1.0%</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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,528,076.37	5,788,637.00	-45.0%
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	268,371.45	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,796,447.82</b>	<b>5,788,637.00</b>	<b>-46.4%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<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>TOTAL, EXPENDITURES</b>			<b>10,833,266.57</b>	<b>5,825,834.00</b>	<b>-46.2%</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, Special Reserve, & Building Funds		8915	3,100,000.00	6,200,000.00	100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>3,100,000.00</b>	<b>6,200,000.00</b>	<b>100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>3,100,000.00</b>	<b>6,200,000.00</b>	<b>100.0%</b>



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	3,054,841.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	337,115.12	332,700.00	-1.3%
5) TOTAL, REVENUES			3,391,956.12	332,700.00	-90.2%
<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		10,833,266.57	5,825,834.00	-46.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,833,266.57	5,825,834.00	-46.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(7,441,310.45)	(5,493,134.00)	-26.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,100,000.00	6,200,000.00	100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,100,000.00	6,200,000.00	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>			(4,341,310.45)	706,866.00	-116.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,035,038.99	14,693,728.54	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,035,038.99	14,693,728.54	-22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,035,038.99	14,693,728.54	-22.8%
2) Ending Balance, June 30 (E + F1e)			14,693,728.54	15,400,594.54	4.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			14,693,728.54		
d) Unappropriated Amount				15,400,594.54	

<u>Resource</u>	<u>Description</u>	<u>2008-09 Unaudited Actuals</u>	<u>2009-10 Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

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

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	233,603.86	0.00	-100.0%
5) TOTAL, REVENUES			233,603.86	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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			233,603.86	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,539,693.94	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	13,291,733.00	New
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			5,539,693.94	(13,291,733.00)	-339.9%

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

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>			5,773,297.80	(13,291,733.00)	-330.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,628,423.66	13,401,721.46	75.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,628,423.66	13,401,721.46	75.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,628,423.66	13,401,721.46	75.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	13,401,721.46	109,988.46	

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	13,333,623.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	68,097.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			13,401,721.46		
<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)			13,401,721.46		

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

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	233,603.86	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			233,603.86	0.00	-100.0%
<b>TOTAL, REVENUES</b>			233,603.86	0.00	-100.0%

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/CSSF		8912	5,539,693.94	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>5,539,693.94</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	13,291,733.00	New
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>13,291,733.00</b>	<b>New</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			<b>5,539,693.94</b>	<b>(13,291,733.00)</b>	<b>-339.9%</b>



Unaudited Actuals  
Special Reserve Fund for Other Than Capital Outlay Projects  
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	233,603.86	0.00	-100.0%
5) TOTAL, REVENUES			233,603.86	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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			233,603.86	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,539,693.94	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	13,291,733.00	New
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			5,539,693.94	(13,291,733.00)	-339.9%

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

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>			5,773,297.80	(13,291,733.00)	-330.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,628,423.66	13,401,721.46	75.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,628,423.66	13,401,721.46	75.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,628,423.66	13,401,721.46	75.7%
2) Ending Balance, June 30 (E + F1e)			13,401,721.46	109,988.46	-99.2%
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		9790	13,401,721.46		
d) Unappropriated Amount		9790		109,988.46	

<u>Resource</u>	<u>Description</u>	<u>2008-09 Unaudited Actuals</u>	<u>2009-10 Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

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	1,625,610.92	4,635,000.00	185.1%
5) TOTAL REVENUES			1,625,610.92	4,635,000.00	185.1%
<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	2,855,640.36	6,644,020.00	132.7%
6) Capital Outlay		6000-6999	8,209,293.61	19,253,670.00	134.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			11,064,933.97	25,897,690.00	134.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,439,323.05)	(21,262,690.00)	125.3%
<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	54,350,000.00	5,600,000.00	-89.7%
2) Other Sources/Uses					
a) Sources		8930-8979	289,995,605.55	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			235,645,605.55	(5,600,000.00)	-102.4%

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>			226,206,282.50	(26,862,690.00)	-111.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,475,466.96	241,681,749.46	1461.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,475,466.96	241,681,749.46	1461.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,475,466.96	241,681,749.46	1461.7%
2) Ending Balance, June 30 (E + F1e)			241,681,749.46	214,819,059.46	-11.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			241,681,749.46		
d) Unappropriated Amount				214,819,059.46	

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	248,266,951.73		
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	769,154.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	376,457.00		
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			249,412,563.37		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	3,446,338.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,284,474.95		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			7,730,813.91		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			241,681,749.46		

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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	1,625,610.92	4,635,000.00	185.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,625,610.92</b>	<b>4,635,000.00</b>	<b>185.1%</b>
<b>TOTAL, REVENUES</b>			<b>1,625,610.92</b>	<b>4,635,000.00</b>	<b>185.1%</b>

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%
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>					
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%
<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	2,855,640.36	6,644,020.00	132.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,855,640.36</b>	<b>6,644,020.00</b>	<b>132.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	1,196,188.66	3,011,991.00	151.8%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,013,104.95	16,241,679.00	131.6%
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>8,209,293.61</b>	<b>19,253,670.00</b>	<b>134.5%</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					
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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,064,933.97</b>	<b>25,897,690.00</b>	<b>134.1%</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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	2,500,000.00	New
To: Deferred Maintenance Fund		7615	3,100,000.00	3,100,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	51,250,000.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>54,350,000.00</b>	<b>5,600,000.00</b>	<b>-89.7%</b>

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	289,995,605.55	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>289,995,605.55</b>	<b>0.00</b>	<b>-100.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>235,645,605.55</b>	<b>(5,600,000.00)</b>	<b>-102.4%</b>

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	1,625,610.92	4,635,000.00	185.1%
5) TOTAL, REVENUES			1,625,610.92	4,635,000.00	185.1%
<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		11,064,933.97	25,823,690.00	133.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	74,000.00	New
10) TOTAL, EXPENDITURES			11,064,933.97	25,897,690.00	134.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(9,439,323.05)	(21,262,690.00)	125.3%
<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	54,350,000.00	5,600,000.00	-89.7%
2) Other Sources/Uses					
a) Sources		8930-8979	289,995,605.55	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			235,645,605.55	(5,600,000.00)	-102.4%

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>			226,206,282.50	(26,862,690.00)	-111.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,475,466.96	241,681,749.46	1461.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,475,466.96	241,681,749.46	1461.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,475,466.96	241,681,749.46	1461.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	241,681,749.46		
d) Unappropriated Amount					
		9790		214,819,059.46	

<b>Resource</b>	<b>Description</b>	<b>2008-09 Unaudited Actuals</b>	<b>2009-10 Budget</b>
	Total, Legally Restricted Balance	0.00	0.00

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	1,713,646.56	2,504,447.00	46.1%
5) TOTAL, REVENUES			1,713,646.56	2,504,447.00	46.1%
<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	46,412.27	139,320.00	200.2%
6) Capital Outlay		6000-6999	93,948.26	39,490.00	-58.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	52,866,991.49	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			53,007,352.02	178,810.00	-99.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(51,293,705.46)	2,325,637.00	-104.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	53,818,962.06	0.00	-100.0%
b) Transfers Out		7600-7629	7,346,270.01	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			46,472,692.05	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>			(4,821,013.41)	2,325,637.00	-148.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,521,817.39	5,700,803.98	-45.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,521,817.39	5,700,803.98	-45.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,521,817.39	5,700,803.98	-45.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	5,700,803.98		
d) Unappropriated Amount					
		9790		8,026,440.98	



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	5,272,109.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	442,244.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	85,397.33		
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			5,799,751.48		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	96,242.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,705.38		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			98,947.50		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			5,700,803.98		

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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	337,512.21	235,447.00	-30.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,376,134.35	2,269,000.00	64.9%
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>			<b>1,713,646.56</b>	<b>2,504,447.00</b>	<b>46.1%</b>
<b>TOTAL, REVENUES</b>			<b>1,713,646.56</b>	<b>2,504,447.00</b>	<b>46.1%</b>

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	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%
<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	51,380.91	24,000.00	-53.3%
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	(4,968.64)	115,320.00	-2421.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>46,412.27</b>	<b>139,320.00</b>	<b>200.2%</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	93,948.26	39,490.00	-58.0%
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>93,948.26</b>	<b>39,490.00</b>	<b>-58.0%</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	2,041,991.49	0.00	-100.0%
Other Debt Service - Principal		7439	50,825,000.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>52,866,991.49</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>53,007,352.02</b>	<b>178,810.00</b>	<b>-99.7%</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	53,818,962.06	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			53,818,962.06	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%
Other Authorized Interfund Transfers Out		7619	7,346,270.01	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,346,270.01	0.00	-100.0%
<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)			46,472,692.05	0.00	-100.0%

Unaudited Actuals  
Capital Facilities 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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,713,646.56	2,504,447.00	46.1%
5) TOTAL, REVENUES			1,713,646.56	2,504,447.00	46.1%
<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		215,986.60	178,810.00	-17.2%
9) Other Outgo	9000-9999	Except 7600-7699	52,791,365.42	0.00	-100.0%
10) TOTAL, EXPENDITURES			53,007,352.02	178,810.00	-99.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(51,293,705.46)	2,325,637.00	-104.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	53,818,962.06	0.00	-100.0%
b) Transfers Out		7600-7629	7,346,270.01	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			46,472,692.05	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>			(4,821,013.41)	2,325,637.00	-148.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,521,817.39	5,700,803.98	-45.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,521,817.39	5,700,803.98	-45.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,521,817.39	5,700,803.98	-45.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	5,700,803.98		
d) Unappropriated Amount					
		9790		8,026,440.98	

<u>Resource</u>	<u>Description</u>	<u>2008-09 Unaudited Actuals</u>	<u>2009-10 Budget</u>
	Total, Legally Restricted Balance	0.00	0.00



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

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	829.33	1,068.00	28.8%
5) TOTAL, REVENUES			829.33	1,068.00	28.8%
<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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			829.33	1,068.00	28.8%
<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>			829.33	1,068.00	28.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,476.21	26,305.54	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,476.21	26,305.54	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,476.21	26,305.54	3.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	26,305.54	27,373.54	

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

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	33,391.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	175.41		
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			33,567.19		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	7,261.65		
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			7,261.65		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			26,305.54		

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

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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	829.33	1,068.00	28.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>829.33</b>	<b>1,068.00</b>	<b>28.8%</b>
<b>TOTAL, REVENUES</b>			<b>829.33</b>	<b>1,068.00</b>	<b>28.8%</b>

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%
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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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>			<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>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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</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	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>
<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>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%



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

Description	Function Codes	Object Codes	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	829.33	1,068.00	28.8%
5) TOTAL, REVENUES			829.33	1,068.00	28.8%
<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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			829.33	1,068.00	28.8%
<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%

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

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>			829.33	1,068.00	28.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,476.21	26,305.54	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,476.21	26,305.54	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,476.21	26,305.54	3.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	26,305.54		
d) Unappropriated Amount					
		9790		27,373.54	

<u>Resource</u>	<u>Description</u>	<u>2008-09 Unaudited Actuals</u>	<u>2009-10 Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

Unaudited Actuals  
County School Facilities Fund  
Expenditures by Object

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	(2,500,000.00)	New
4) Other Local Revenue		8600-8799	25,392.45	17,000.00	-33.1%
5) TOTAL, REVENUES			25,392.45	(2,483,000.00)	-9878.5%
<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	78,604.82	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	5,780.00	0.00	-100.0%
6) Capital Outlay		6000-6999	461,885.98	294,700.00	-36.2%
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			546,270.80	294,700.00	-46.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(520,878.35)	(2,777,700.00)	433.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,500,000.00	New
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	2,500,000.00	New

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>			(520,878.35)	(277,700.00)	-46.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	940,844.15	419,965.80	-55.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,844.15	419,965.80	-55.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,844.15	419,965.80	-55.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	419,965.80	142,265.80	

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	552,776.29		
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	4,500.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,534.34		
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			559,810.92		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	139,845.12		
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			139,845.12		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			419,965.80		

Unaudited Actuals  
County School Facilities Fund  
Expenditures by Object

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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	(2,500,000.00)	New
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>			<b>0.00</b>	<b>(2,500,000.00)</b>	<b>New</b>
<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	25,392.45	17,000.00	-33.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>25,392.45</b>	<b>17,000.00</b>	<b>-33.1%</b>
<b>TOTAL, REVENUES</b>			<b>25,392.45</b>	<b>(2,483,000.00)</b>	<b>-9878.5%</b>

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%
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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,815.19	0.00	-100.0%
Noncapitalized Equipment		4400	75,789.63	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>78,604.82</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	5,780.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,780.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	70,383.57	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	320,796.52	294,700.00	-8.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	70,705.89	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>461,885.98</b>	<b>294,700.00</b>	<b>-36.2%</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>546,270.80</b>	<b>294,700.00</b>	<b>-46.1%</b>

Unaudited Actuals  
County School Facilities Fund  
Expenditures by Object

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	2,500,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	2,500,000.00	New
<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	2,500,000.00	New

Unaudited Actuals  
County School Facilities 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	0.00	(2,500,000.00)	New
4) Other Local Revenue		8600-8799	25,392.45	17,000.00	-33.1%
5) TOTAL, REVENUES			25,392.45	(2,483,000.00)	-9878.5%
<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		546,270.80	294,700.00	-46.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			546,270.80	294,700.00	-46.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(520,878.35)	(2,777,700.00)	433.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,500,000.00	New
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	2,500,000.00	New

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>			(520,878.35)	(277,700.00)	-46.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	940,844.15	419,965.80	-55.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,844.15	419,965.80	-55.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,844.15	419,965.80	-55.4%
2) Ending Balance, June 30 (E + F1e)			419,965.80	142,265.80	-66.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			419,965.80		
d) Unappropriated Amount				142,265.80	

<u>Resource</u>	<u>Description</u>	<u>2008-09 Unaudited Actuals</u>	<u>2009-10 Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

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

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	3,147,250.81	3,113,517.00	-1.1%
5) TOTAL REVENUES			3,147,250.81	3,113,517.00	-1.1%
<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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,147,250.81	3,113,517.00	-1.1%
<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	3,599,443.00	New
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	(3,599,443.00)	New

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

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>			3,147,250.81	(485,926.00)	-115.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,145,288.77	15,292,539.58	25.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,145,288.77	15,292,539.58	25.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,145,288.77	15,292,539.58	25.9%
2) Ending Balance, June 30 (E + F1e)			15,292,539.58	14,806,613.58	-3.2%
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		9790	15,292,539.58		
d) Unappropriated Amount		9790		14,806,613.58	



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

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	15,213,181.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	79,357.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			15,292,539.58		
<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)			15,292,539.58		

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

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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	2,806,586.00	2,575,000.00	-8.3%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	340,664.81	538,517.00	58.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,147,250.81	3,113,517.00	-1.1%
<b>TOTAL, REVENUES</b>			3,147,250.81	3,113,517.00	-1.1%

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

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%
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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<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	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>			0.00	0.00	0.0%
<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					
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>			0.00	0.00	0.0%

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

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/CSSF		8912	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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	3,599,443.00	New
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>3,599,443.00</b>	<b>New</b>

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

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%
<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>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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	(3,599,443.00)	New

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
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	3,147,250.81	3,113,517.00	-1.1%
5) TOTAL, REVENUES			3,147,250.81	3,113,517.00	-1.1%
<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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,147,250.81	3,113,517.00	-1.1%
<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	3,599,443.00	New
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	(3,599,443.00)	New

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

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>			3,147,250.81	(485,926.00)	-115.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,145,288.77	15,292,539.58	25.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,145,288.77	15,292,539.58	25.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,145,288.77	15,292,539.58	25.9%
2) Ending Balance, June 30 (E + F1e)			15,292,539.58	14,806,613.58	-3.2%
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			15,292,539.58		
d) Unappropriated Amount				14,806,613.58	



<u>Resource</u>	<u>Description</u>	<u>2008-09 Unaudited Actuals</u>	<u>2009-10 Budget</u>
	Total, Legally Restricted Balance	<u>0.00</u>	<u>0.00</u>

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

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	140,651.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	31,163,550.00	0.00	-100.0%
5) TOTAL REVENUES			31,304,201.00	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	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	17,591,035.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			17,591,035.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,713,166.00	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%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

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>			13,713,166.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,754,339.00	26,467,505.00	107.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,754,339.00	26,467,505.00	107.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,754,339.00	26,467,505.00	107.5%
2) Ending Balance, June 30 (E + F1e)			26,467,505.00	26,467,505.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			26,467,505.00		
d) Unappropriated Amount				26,467,505.00	

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

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	26,467,505.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			26,467,505.00		
<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)			26,467,505.00		

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	140,651.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>140,651.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	14,350,009.00	0.00	-100.0%
Unsecured Roll		8612	896,305.00	0.00	-100.0%
Prior Years' Taxes		8613	1,197,409.00	0.00	-100.0%
Supplemental Taxes		8614	388,943.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	162,845.00	0.00	-100.0%
Interest		8660	216,441.00	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	13,951,598.00	0.00	-100.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>31,163,550.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>31,304,201.00</b>	<b>0.00</b>	<b>-100.0%</b>

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

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	5,600,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	11,991,035.00	0.00	-100.0%
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>			<b>17,591,035.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>17,591,035.00</b>	<b>0.00</b>	<b>-100.0%</b>

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

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	140,651.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	31,163,550.00	0.00	-100.0%
5) TOTAL, REVENUES			31,304,201.00	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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	17,591,035.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			17,591,035.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			13,713,166.00	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%



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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,713,166.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,754,339.00	26,467,505.00	107.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,754,339.00	26,467,505.00	107.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,754,339.00	26,467,505.00	107.5%
2) Ending Balance, June 30 (E + F1e)			26,467,505.00	26,467,505.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			26,467,505.00		
d) Unappropriated Amount				26,467,505.00	

<u>Resource</u>	<u>Description</u>	<u>2008-09 Unaudited Actuals</u>	<u>2009-10 Budget</u>
	Total, Legally Restricted Balance	<u>0.00</u>	<u>0.00</u>

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	73,721,101.46	85,092,070.00	15.4%
5) TOTAL, REVENUES			73,721,101.46	85,092,070.00	15.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	851.28	900.00	5.7%
2) Classified Salaries		2000-2999	557,660.43	478,461.00	-14.2%
3) Employee Benefits		3000-3999	217,602.61	202,766.00	-6.8%
4) Books and Supplies		4000-4999	51,401.28	66,200.00	28.8%
5) Services and Other Operating Expenses		5000-5999	73,817,005.34	75,981,637.00	2.9%
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			74,644,520.94	76,729,964.00	2.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(923,419.48)	8,362,106.00	-1005.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,314,243.00	4,454,476.00	34.4%
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			3,314,243.00	4,454,476.00	34.4%

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>			2,390,823.52	12,816,582.00	436.1%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	9,292,723.57	11,683,547.09	25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,292,723.57	11,683,547.09	25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			9,292,723.57	11,683,547.09	25.7%
2) Ending Net Assets, June 30 (E + F1e)					
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	830,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	10,853,547.09		
d) Unappropriated Amount		9790		24,500,129.09	

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	37,695,240.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	830,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	607,563.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	32,997,582.33		
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			72,130,386.70		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	15,428,511.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	331,384.86		
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	44,686,943.00		
7) TOTAL, LIABILITIES			60,446,839.61		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			11,683,547.09		

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	1,136,981.07	1,444,146.00	27.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	72,583,075.43	83,647,924.00	15.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,044.96	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>73,721,101.46</b>	<b>85,092,070.00</b>	<b>15.4%</b>
<b>TOTAL, REVENUES</b>			<b>73,721,101.46</b>	<b>85,092,070.00</b>	<b>15.4%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	851.28	900.00	5.7%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>851.28</b>	<b>900.00</b>	<b>5.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	346,783.62	260,251.00	-25.0%
Clerical, Technical and Office Salaries		2400	210,876.81	218,210.00	3.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>557,660.43</b>	<b>478,461.00</b>	<b>-14.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	70.23	74.00	5.4%
PERS		3201-3202	51,754.54	45,385.00	-12.3%
OASDI/Medicare/Alternative		3301-3302	41,958.74	35,934.00	-14.4%
Health and Welfare Benefits		3401-3402	80,200.26	85,022.00	6.0%
Unemployment Insurance		3501-3502	1,675.54	1,439.00	-14.1%
Workers' Compensation		3601-3602	16,755.56	14,381.00	-14.2%
OPEB, Allocated		3701-3702	1,421.00	1,151.00	-19.0%
OPEB, Active Employees		3751-3752	7,098.96	6,181.00	-12.9%
PERS Reduction		3801-3802	16,667.78	13,199.00	-20.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>217,602.61</b>	<b>202,766.00</b>	<b>-6.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	41,478.11	54,000.00	30.2%
Noncapitalized Equipment		4400	9,923.17	12,200.00	22.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>51,401.28</b>	<b>66,200.00</b>	<b>28.8%</b>



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	2,102.65	7,000.00	232.9%
Dues and Memberships		5300	0.00	700.00	New
Insurance		5400-5450	4,062,256.29	4,783,085.00	17.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	431,596.10	274,500.00	-36.4%
Transfers of Direct Costs - Interfund		5750	14,089.23	16,000.00	13.6%
Professional/Consulting Services and Operating Expenditures		5800	69,305,194.32	70,898,002.00	2.3%
Communications		5900	1,766.75	2,350.00	33.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>73,817,005.34</b>	<b>75,981,637.00</b>	<b>2.9%</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>TOTAL, EXPENSES</b>			<b>74,644,520.94</b>	<b>76,729,964.00</b>	<b>2.8%</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	3,314,243.00	4,454,476.00	34.4%
(a) TOTAL, INTERFUND TRANSFERS IN			3,314,243.00	4,454,476.00	34.4%
<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%
(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>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			3,314,243.00	4,454,476.00	34.4%

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	73,721,101.46	85,092,070.00	15.4%
5) TOTAL, REVENUES			73,721,101.46	85,092,070.00	15.4%
<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		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		74,644,520.94	76,729,964.00	2.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			74,644,520.94	76,729,964.00	2.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(923,419.48)	8,362,106.00	-1005.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,314,243.00	4,454,476.00	34.4%
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			3,314,243.00	4,454,476.00	34.4%

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>			2,390,823.52	12,816,582.00	436.1%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	9,292,723.57	11,683,547.09	25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,292,723.57	11,683,547.09	25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			9,292,723.57	11,683,547.09	25.7%
2) Ending Net Assets, June 30 (E + F1e)			11,683,547.09	24,500,129.09	109.7%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	830,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			10,853,547.09		
d) Unappropriated Amount				24,500,129.09	

Description	Object Codes	2008-09 Unaudited Actuals
<b>A. ASSETS</b>		
1) Cash		
a) in County Treasury	9110	4,041,463.35
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	0.00
4) Due from Other Funds	9310	3,229.68
5) TOTAL, ASSETS (Must equal B3)		4,044,693.03
<b>B. LIABILITIES</b>		
1) Due to Other Funds	9610	671,524.87
2) Due to Student Groups/Other Agencies	9620	3,373,168.16
3) TOTAL, LIABILITIES (Must equal A5)		4,044,693.03

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

<b>BOND DESCRIPTION</b>		<b>Series A</b>	<b>Series B</b>	<b>Series C</b>
OUTSTANDING BONDED INDEBTEDNESS	July 1	21,525,000.00	26,465,000.00	53,590,000.00
Bonds from Acquired District				
Bonds Sold				
Subtotal		21,525,000.00	26,465,000.00	53,590,000.00
Less: Bonds to Acquiring District		13,245,000.00	25,115,000.00	23,410,000.00
Less: Bonds Redeemed		575,000.00	660,000.00	1,240,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	7,705,000.00	690,000.00	28,940,000.00
1. Restricted Balance, July 1	2008-09	1,240,025.00	1,516,842.00	2,842,903.00
2. Tax Receipts	2008-09	1,624,963.00	2,005,706.00	3,801,500.00
3. State and Federal Apportionments	2008-09	13,451.00	16,574.00	31,466.00
4. Other Designated Revenue	2008-09	19,068.00	22,902.00	44,353.00
5. Subtotal (Sum of lines 1 through 4)		2,897,507.00	3,562,024.00	6,720,222.00
6. Less: Actual Expenditures or Other Uses	2008-09	1,472,177.00	1,724,083.00	3,572,849.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2008-09	1,425,330.00	1,837,941.00	3,147,373.00
8. Estimated Tax Receipts on the Unsecured Roll	2009-10	58,487.00	72,046.00	136,819.00
9. Estimated State and Federal Apportionments	2009-10			
10. Other Estimated Revenue	2009-10			
11. Subtotal (Sum of lines 7 through 10)		1,483,817.00	1,909,987.00	3,284,192.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2009-10	1,173,319.00	707,250.00	3,429,882.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2009-10	(310,498.00)	(1,202,737.00)	145,690.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2009-10			
b) LEVIED	2009-10			

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

BOND DESCRIPTION		Series D	Series E	Series F
OUTSTANDING BONDED INDEBTEDNESS	July 1	36,680,000.00	55,690,000.00	47,815,000.00
Bonds from Acquired District				
Bonds Sold				
Subtotal		36,680,000.00	55,690,000.00	47,815,000.00
Less: Bonds to Acquiring District		6,105,000.00		
Less: Bonds Redeemed		870,000.00	1,300,000.00	955,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	29,705,000.00	54,390,000.00	46,860,000.00
1. Restricted Balance, July 1	2008-09	1,963,945.00	2,809,656.00	2,380,969.00
2. Tax Receipts	2008-09	2,605,561.00	3,712,468.00	3,245,313.00
3. State and Federal Apportionments	2008-09	21,555.00	30,745.00	26,860.00
4. Other Designated Revenue	2008-09	30,899.00	45,082.00	38,422.00
5. Subtotal (Sum of lines 1 through 4)		4,621,960.00	6,597,951.00	5,691,564.00
6. Less: Actual Expenditures or Other Uses	2008-09	2,516,363.00	3,790,363.00	3,329,175.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2008-09	2,105,597.00	2,807,588.00	2,362,389.00
8. Estimated Tax Receipts on the Unsecured Roll	2009-10	93,713.00	133,704.00	116,785.00
9. Estimated State and Federal Apportionments	2009-10			
10. Other Estimated Revenue	2009-10			
11. Subtotal (Sum of lines 7 through 10)		2,199,310.00	2,941,292.00	2,479,174.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2009-10	4,025,707.00	6,434,300.00	5,517,863.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2009-10	1,826,397.00	3,493,008.00	3,038,689.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2009-10			
b) LEVIED	2009-10			

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

BOND DESCRIPTION		Series G	REFINANCE AUGUST 2008	2008 Series A
OUTSTANDING BONDED INDEBTEDNESS July 1				
Bonds from Acquired District				
Bonds Sold		29,995,606.00	38,320,000.00	260,000,000.00
Subtotal		29,995,606.00	38,320,000.00	260,000,000.00
Less: Bonds to Acquiring District				
Less: Bonds Redeemed				
OUTSTANDING BONDED INDEBTEDNESS June 30		29,995,606.00	38,320,000.00	260,000,000.00
1. Restricted Balance, July 1	2008-09	0.00	0.00	0.00
2. Tax Receipts	2008-09	0.00	0.00	0.00
3. State and Federal Apportionments	2008-09	0.00	0.00	0.00
4. Other Designated Revenue	2008-09	706,317.00	18,786.00	13,242,210.00
5. Subtotal (Sum of lines 1 through 4)		706,317.00	18,786.00	13,242,210.00
6. Less: Actual Expenditures or Other Uses	2008-09	340,075.00	845,950.00	0.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2008-09	366,242.00	(827,164.00)	13,242,210.00
8. Estimated Tax Receipts on the Unsecured Roll	2009-10	0.00	0.00	0.00
9. Estimated State and Federal Apportionments	2009-10			
10. Other Estimated Revenue	2009-10			
11. Subtotal (Sum of lines 7 through 10)		366,242.00	(827,164.00)	13,242,210.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2009-10	1,020,225.00	2,537,850.00	37,701,087.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2009-10	653,983.00	3,365,014.00	24,458,877.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2009-10			
b) LEVIED	2009-10			



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

BOND DESCRIPTION		REFINANCE APRIL 2009	Budget FY2009- 2010	Total
OUTSTANDING BONDED INDEBTEDNESS July 1				241,765,000.00
Bonds from Acquired District				0.00
Bonds Sold		28,465,000.00		356,780,606.00
Subtotal		28,465,000.00	0.00	598,545,606.00
Less: Bonds to Acquiring District				67,875,000.00
Less: Bonds Redeemed				5,600,000.00
OUTSTANDING BONDED INDEBTEDNESS June 30		28,465,000.00	0.00	525,070,606.00
1. Restricted Balance, July 1	2008-09	0.00		12,754,340.00
2. Tax Receipts	2008-09	0.00		16,995,511.00
3. State and Federal Apportionments	2008-09	0.00		140,651.00
4. Other Designated Revenue	2008-09	0.00		14,168,039.00
5. Subtotal (Sum of lines 1 through 4)		0.00	0.00	44,058,541.00
6. Less: Actual Expenditures or Other Uses	2008-09	0.00		17,591,035.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2008-09	0.00	0.00	26,467,506.00
8. Estimated Tax Receipts on the Unsecured Roll	2009-10			611,554.00
9. Estimated State and Federal Apportionments	2009-10			0.00
10. Other Estimated Revenue	2009-10		966,330.00	966,330.00
11. Subtotal (Sum of lines 7 through 10)		0.00	966,330.00	28,045,390.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2009-10	2,924,647.00	0.00	65,472,130.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2009-10	2,924,647.00	(966,330.00)	37,426,740.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2009-10			0.00000
b) LEVIED	2009-10			0.00000

Unaudited Actuals  
2008-09 Unaudited Actuals  
Warrant/Pass-Through Fund  
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
<b>ASSETS</b>							
Cash							
in County Treasury	9110	4,041,463.35		4,041,463.35			4,041,463.35
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	0.00		0.00			0.00
Due from Other Funds	9310	3,229.68		3,229.68			3,229.68
<b>TOTAL ASSETS</b>		<b>4,044,693.03</b>	<b>0.00</b>	<b>4,044,693.03</b>	<b>0.00</b>	<b>0.00</b>	<b>4,044,693.03</b>
<b>LIABILITIES</b>							
Due to Other Funds	9610	671,524.87		671,524.87			671,524.87
Due to Student Groups/ Other Agencies	9620	3,373,168.16		3,373,168.16			3,373,168.16
<b>TOTAL LIABILITIES</b>		<b>4,044,693.03</b>	<b>0.00</b>	<b>4,044,693.03</b>	<b>0.00</b>	<b>0.00</b>	<b>4,044,693.03</b>

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			54,869.14	53,110.36	52,997.95	53,931.22
a. Kindergarten	5,597.70	5,588.80				
b. Grades One through Three	17,575.36	17,531.50				
c. Grades Four through Six	18,191.19	18,168.03				
d. Grades Seven and Eight	12,477.62	12,470.41				
e. Opportunity Schools and Full-day Opportunity Classes	39.47	44.93				
f. Home and Hospital	34.34	37.86				
g. Community Day School	3.86	5.24				
2. Special Education						
a. Special Day Class	1,668.42	1,680.40	1,762.09	1,616.15	1,707.48	1,694.54
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	31.83	27.60	27.60	31.35	29.84	29.84
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	2.91	10.20	10.20	2.86	8.21	8.21
3. TOTAL, ELEMENTARY	55,622.70	55,564.97	56,669.03	54,760.72	54,743.48	55,663.81
<b>HIGH SCHOOL</b>						
4. General Education			25,231.40	24,877.09	24,264.87	25,256.06
a. Grades Nine through Twelve	25,087.09	24,955.17				
b. Continuation Education	264.16	247.83				
c. Opportunity Schools and Full-day Opportunity Classes	53.88	57.87				
d. Home and Hospital	34.29	39.06				
e. Community Day School	12.09	12.83				
5. Special Education						
a. Special Day Class	1,261.20	1,258.34	1,056.55	1,233.19	1,016.45	1,228.92
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	142.18	94.31	94.31	140.05	102.53	102.53
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	33.34	84.92	84.92	32.84	59.80	59.80
6. TOTAL, HIGH SCHOOL	26,888.23	26,750.33	26,467.18	26,283.17	25,443.65	26,647.31
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (E.C.1982[a])						
a. Elementary	19.31	19.31	19.31	23.20	23.20	23.20
b. High School	16.41	16.41	16.41	16.41	16.41	16.41
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School	1.10	1.10	1.10	1.12	1.12	1.12
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	36.82	36.82	36.82	40.73	40.73	40.73
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	82,547.75	82,352.12	83,173.03	81,084.62	80,227.86	82,351.85
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS	960.16	1,213.34	1,213.34	934.58	949.81	949.81

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	70.75	75.88	75.88	67.27	56.94	56.94
14. Adults Enrolled, State Apportioned	2,356.46	2,291.25	2,291.25	2,226.37	1,779.87	1,779.87
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	2,427.21	2,367.13	2,367.13	2,293.64	1,836.81	1,836.81
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	85,935.12	85,932.59	86,753.50	84,312.84	83,014.48	85,138.47
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY	376,584.00	445,369.00	445,369.00	370,935.00	705,113.00	705,113.00
20. HIGH SCHOOL	575,287.00	711,752.00	711,752.00	566,658.00	718,893.00	718,893.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	951,871.00	1,157,121.00	1,157,121.00	937,593.00	1,424,006.00	1,424,006.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	7.50	10.22	10.22	7.40	10.08	10.08
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	22.20	23.77	23.77	21.86	23.41	23.41
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	1,280.55	1,276.50	1,280.55	1,261.34	1,154.55	1,261.34
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	1,280.55	1,276.50	1,280.55	1,261.34	1,154.55	1,261.34
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

Unaudited Actuals  
2008-09 Unaudited Actuals  
Schedule of Capital Assets

19 64725 0000000  
Form ASSET

Long Beach Unified  
Los Angeles County

	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	112,414,136.61		112,414,136.61	241,346.56	0.00	112,655,483.17
Work in Progress	9,039,259.88		9,039,259.88	8,336,718.36	1,590,503.41	15,785,474.83
Total capital assets not being depreciated	121,453,396.49	0.00	121,453,396.49	8,578,064.92	1,590,503.41	128,440,958.00
Capital assets being depreciated:						
Land Improvements	18,861,609.91		18,861,609.91	1,234,165.01	0.00	20,095,774.92
Buildings	699,318,111.51		699,318,111.51	2,172,534.99	0.00	701,490,646.50
Equipment	78,012,887.22		78,012,887.22	6,996,936.52	1,475,677.03	83,534,146.71
Total capital assets being depreciated	796,192,608.64	0.00	796,192,608.64	10,403,636.52	1,475,677.03	805,120,568.13
Accumulated Depreciation for:						
Land Improvements	(13,466,922.85)		(13,466,922.85)	(556,562.14)		(14,023,484.99)
Buildings	(256,155,569.68)		(256,155,569.68)	(12,995,811.38)		(269,151,381.06)
Equipment	(72,108,488.28)		(72,108,488.28)	(2,206,061.19)	(1,475,677.03)	(72,838,872.44)
Total accumulated depreciation	(341,730,980.81)	0.00	(341,730,980.81)	(15,758,434.71)	(1,475,677.03)	(356,013,738.49)
Total capital assets being depreciated, net	454,461,627.83	0.00	454,461,627.83	(5,354,798.19)	0.00	449,106,829.64
Governmental activity capital assets, net	575,915,024.32	0.00	575,915,024.32	3,223,266.73	1,590,503.41	577,547,787.64
<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
Capital assets being depreciated:						
Land Improvements	0.00		0.00	0.00	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)	64.21%
	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.	(\$550,958.23)
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	\$469,368,802.84
	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.	\$469,368,802.84
ICR	Preliminary Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2010-11, subject to CDE approval.	4.16%
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	\$9,122,886.86
	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]).	\$7,330,222.73

FEDERAL PROGRAM NAME	Title I	Title I	ARRA: Title I Part A	Title I	Title I	Title I	Title I	Title I	Special Ed
FEDERAL CATALOG NUMBER	84.01	84.01	84.389	84.357	84.011	84.011	84.01	84.01	84.027
RESOURCE CODE	3010	3010	3011	3030	3060	3060	3175	3175	3310
REVENUE OBJECT	8290	8699	8290	8290	8285	8285	8290	8290	8181
LOCAL DESCRIPTION (if any)	IASA		Basic Low Income	Reading First	Migrant Ed		Prgm Improvement		Local Asst Entitli
<b>AWARD</b>									
1. Prior Year Carryover	5,002,742.00	0.00	0.00	2,935,700.31	71,826.49	71,826.49	685,257.82	685,257.82	0.00
2. a. Current Year Award	42,328,023.00	88,250.31	28,001,663.00	0.00	258,261.00	258,261.00	0.00	0.00	13,047,022.00
b. Transferability (NCLB)									
c. Other Adjustments				(6,800.00)	(107.10)	(107.10)			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	42,328,023.00	88,250.31	28,001,663.00	(6,800.00)	258,153.90	258,153.90	0.00	0.00	13,047,022.00
3. Required Matching Funds/Other									
4. Total Available Award (sum lines 1, 2d, & 3)	47,330,765.00	88,250.31	28,001,663.00	2,928,900.31	329,980.39	329,980.39	685,257.82	685,257.82	13,047,022.00
<b>REVENUES</b>									
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	330,257.82	330,257.82	0.00
6. Cash Received in Current Year	21,935,861.00	88,250.31	12,600,748.00	1,512,800.27	177,476.82	177,476.82	355,000.00	355,000.00	9,785,267.00
7. Contributed Matching Funds									
8. Total Available (sum lines 5, 6, & 7)	21,935,861.00	88,250.31	12,600,748.00	1,512,800.27	177,476.82	177,476.82	685,257.82	685,257.82	9,785,267.00
<b>EXPENDITURES</b>									
9. Donor-Authorized Expenditures	42,164,522.18	88,250.31	0.00	2,319,938.32	308,817.09	308,817.09	685,257.82	685,257.82	13,047,022.00
10. Non Donor-Authorized Expenditures									
11. Total Expenditures (lines 9 & 10)	42,164,522.18	88,250.31	0.00	2,319,938.32	308,817.09	308,817.09	685,257.82	685,257.82	20,507,545.48
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)	(20,228,661.18)	0.00	12,600,748.00	(807,138.05)	(131,340.27)	(131,340.27)	0.00	0.00	(3,261,755.00)
a. Deferred Revenue		0.00	12,600,748.00						
b. Accounts Payable									
c. Accounts Receivable	20,228,661.18			807,138.05	131,340.27	131,340.27			3,261,755.00
14. Unused Grant Award Calculation (line 4 minus line 9)	5,166,242.82	0.00	28,001,663.00	608,961.99	21,163.30	21,163.30	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	5,166,242.82	0.00	28,001,663.00	608,961.99	21,163.30	21,163.30	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	42,164,522.18	88,250.31	0.00	2,319,938.32	308,817.09	308,817.09	685,257.82	685,257.82	13,047,022.00

FEDERAL PROGRAM NAME	ARRA: Section 611	Special Ed	ARRA: Section 619	Special Ed	ARRA: Section 611	Special Ed	ARRA: Section 611	Special Ed
FEDERAL CATALOG NUMBER	84.391A	84.173	84.392A	84.027A	84.391A	84.173A	84.391A	84.173A
RESOURCE CODE	3313	3315	3319	3320	3324	3345	3324	3345
REVENUE OBJECT	8181	8182	8182	8182	8182	8182	8182	8182
LOCAL AGENCY ENTITL	Preschool Grant	Preschool Grant	Preschool Grant	Preschool Local Ent	Preschool Local Ent	Preschool Staff Dev	Preschool Local Ent	Preschool Staff Dev
AWARD								
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	8,256,199.00	345,344.00	298,194.00	931,780.00	589,634.00	3,398.00	589,634.00	264,596.00
b. Transferability (NCLB)								
c. Other Adjustments								
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	8,256,199.00	345,344.00	298,194.00	931,780.00	589,634.00	3,398.00	589,634.00	264,596.00
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1, 2d, & 3)	8,256,199.00	345,344.00	298,194.00	931,780.00	589,634.00	3,398.00	589,634.00	264,596.00
<b>REVENUES</b>								
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	3,302,480.00	345,344.00	119,277.00	931,780.00	235,854.00	2,549.00	235,854.00	198,447.00
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	3,302,480.00	345,344.00	119,277.00	931,780.00	235,854.00	2,549.00	235,854.00	198,447.00
<b>EXPENDITURES</b>								
9. Donor-Authorized Expenditures	0.00	345,344.00	0.00	931,780.00	0.00	3,398.00	0.00	264,596.00
10. Non Donor-Authorized Expenditures		3,671,416.60		2,355,347.92				209,377.79
11. Total Expenditures (lines 9 & 10)	0.00	4,016,760.60	0.00	3,287,127.92	0.00	3,398.00	0.00	473,973.79
12. Amounts included in Line 6 above for Prior Year Adjustments								
13. Calculation of Deferred Revenue or AVP, & A/R amounts (line 8 minus line 9 plus line 12)	3,302,480.00	0.00	119,277.00	0.00	235,854.00	(849.00)	235,854.00	(66,149.00)
a. Deferred Revenue	3,302,480.00	0.00	119,277.00	0.00	235,854.00		235,854.00	
b. Accounts Payable								66,149.00
c. Accounts Receivable								
14. Unused Grant Award Calculation (line 4 minus line 9)	8,256,199.00	0.00	298,194.00	0.00	589,634.00	0.00	589,634.00	0.00
15. If Carryover is allowed, enter line 14 amount here	8,256,199.00	0.00	298,194.00	0.00	589,634.00	0.00	589,634.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	345,344.00	0.00	931,780.00	0.00	3,398.00	0.00	264,596.00



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

Long Beach Unified  
Los Angeles County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Special Ed	Special Ed-D.O.R. Special Ed-D.O.R. Special Ed-D.O.R.	Vocational Programs	ROP	Carol M White	Title IV
	84,027	84,158	84,048	84,048	84,215F	84,186
	3395	3410	3550	3555	3702	3710
	8182	8290	8290	8290	8290	8290
Alternative Dispute		Workability II	Voc & Appl Tech	Post Secondary	P.E. for Progress	ASA Drug Free Sch
<b>AWARD</b>						
1. Prior Year Carryover	0.00	0.00	23,455.03	3,531.87	178,158.10	235,422.93
2. a. Current Year Award	15,000.00	245,880.00	1,072,163.00	108,897.00	0.00	564,465.00
b. Transferability (NCLB)						(169,339.00)
c. Other Adjustments						133.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	15,000.00	245,880.00	1,072,163.00	108,897.00	0.00	395,259.00
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2d, & 3)	15,000.00	245,880.00	1,095,618.03	112,428.87	178,158.10	630,681.93
<b>REVENUES</b>						
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	7,500.00	36,217.86	640,565.03	70,335.87	55,224.03	461,341.93
7. Contributed Matching Funds						(169,339.00)
8. Total Available (sum lines 5, 6, & 7)	7,500.00	36,217.86	640,565.03	70,335.87	55,224.03	292,002.93
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	15,000.00	242,661.04	1,033,080.53	104,438.66	64,984.01	474,882.53
10. Non Donor-Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	15,000.00	242,661.04	1,033,080.53	104,438.66	64,984.01	474,882.53
12. Amounts Included in Line 6 above for Prior Year Adjustments						
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(7,500.00)	(206,443.18)	(392,515.50)	(34,102.79)	(9,759.98)	(182,879.60)
a. Deferred Revenue						
b. Accounts Payable	7,500.00	206,443.18	392,515.50	34,102.79	9,759.98	182,879.60
c. Accounts Receivable	0.00	3,218.96	62,537.50	7,990.21	113,174.09	155,799.40
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	62,537.50	7,990.21	113,174.09	155,799.40
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	62,537.50	7,990.21	113,174.09	155,799.40
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,000.00	242,661.04	1,033,080.53	104,438.66	64,984.01	644,221.53

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title II	Title II	Title V	21st Century	21st Century	Title III	Educ Oppor-Native American
	84,367	84,318	84,298	84,287	84,287	84,365	84,06
	4035	4045	4110	4123	4124	4203	4510
	8290	8290	8290	8290	8290	8290	8290
	Tchr Quality NCLB	Part D Technology	Innovative Educ		Comm Learning Ctrs	Limited Eng Profic	
<b>AWARD</b>							
1. Prior Year Carryover	306,623.38	463,366.06	162,447.80	15,000.00	6,080,578.39	770,736.20	0.00
2. a. Current Year Award	6,259,939.00	412,536.00	84,501.00	30,000.00	5,266,278.00	1,980,370.00	15,333.00
b. Transferability (NCLB)	(1,875,957.00)		2,045,296.00				
c. Other Adjustments	25,501.00	(2,894.62)	56,499.00				
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,409,483.00	409,641.38	2,186,296.00	30,000.00	5,266,278.00	1,980,370.00	15,333.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	4,716,106.38	873,007.44	2,348,743.80	45,000.00	11,346,856.39	2,751,106.20	15,333.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	332,922.06	0.00	0.00	3,631,012.59	0.00	0.00
6. Cash Received in Current Year	5,340,075.38	65,031.38	303,447.85	33,000.00	4,027,466.05	2,355,032.07	13,120.07
7. Contributed Matching Funds	(1,875,957.00)		2,045,296.00				
8. Total Available (sum lines 5, 6, & 7)	3,464,118.38	397,953.44	2,348,743.85	33,000.00	7,658,478.64	2,355,032.07	13,120.07
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	4,344,241.24	415,266.27	1,744,252.59	40,011.10	5,754,857.28	1,489,574.85	14,797.71
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,344,241.24	415,266.27	1,744,252.59	40,011.10	5,754,857.28	1,489,574.85	14,797.71
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)	(880,122.86)	(17,312.83)	604,491.26	(7,011.10)	1,903,621.36	865,457.22	(1,677.64)
a. Deferred Revenue			604,491.26		1,903,621.36	865,457.22	
b. Accounts Payable							
c. Accounts Receivable	880,122.86	17,312.83		7,011.10			1,677.64
14. Unused Grant Award Calculation (line 4 minus line 9)	371,865.14	457,741.17	604,491.21	4,988.90	5,591,999.11	1,261,531.35	535.29
15. If Carryover is allowed, enter line 14 amount here	371,865.14	457,741.17	604,491.21	4,988.90	2,445,249.16	1,261,531.35	535.29
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,220,198.24	415,266.27	(301,043.41)	40,011.10	5,754,857.28	1,489,574.85	14,797.71

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

Long Beach Unified  
Los Angeles County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	CalServe Initiative	Homeless Children Education	Gear-Up	Smaller Learning Communities	Teaching American History	Ater School Enrichment	Magnet Schools Assistance
	94.004	84.196	84.334	84.215L	84.215X		84.165A
	5575	5630	5811	5815	5819	5822	5825
	8290	8290	8290	8290	8290	8290	8290
AWARD							
1. Prior Year Carryover	22,050.08	0.00	2,341,322.91	4,019,453.23	267,534.99	66,254.65	836,637.12
2. a. Current Year Award	100,000.00	100,000.00	3,727,200.00	0.00	0.00	0.00	2,433,345.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	100,000.00	100,000.00	3,727,200.00	0.00	0.00	0.00	2,433,345.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	122,050.08	100,000.00	6,068,522.91	4,019,453.23	267,534.99	66,254.65	3,269,982.12
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	66,254.65	0.00
6. Cash Received in Current Year	97,050.08	75,000.00	3,547,529.22	1,135,586.84	228,568.23	0.00	2,576,688.54
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	97,050.08	75,000.00	3,547,529.22	1,135,586.84	228,568.23	66,254.65	2,576,688.54
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	77,348.80	100,000.00	3,916,972.48	1,208,589.42	262,537.35	66,254.65	2,743,130.58
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	77,348.80	100,000.00	3,916,972.48	1,208,589.42	262,537.35	66,254.65	2,743,130.58
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	19,701.28	(25,000.00)	(369,443.26)	(73,002.58)	(33,969.12)	0.00	(166,442.04)
a. Deferred Revenue	19,701.28					0.00	
b. Accounts Payable							
c. Accounts Receivable		25,000.00	369,443.26	73,002.58	33,969.12		166,442.04
14. Unused Grant Award Calculation (line 4 minus line 9)	44,701.28	0.00	2,151,550.43	2,810,863.81	4,997.64	0.00	526,851.54
15. If Carryover is allowed, enter line 14 amount here	44,701.28	0.00	2,151,550.43	2,810,863.81	4,997.64	0.00	526,851.54
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	77,348.80	100,000.00	3,916,972.48	1,208,589.42	262,537.35	66,254.65	2,743,130.58

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

Long Beach Unified  
Los Angeles County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	H.O.U.S.E. 84,215X 5828 8290	A Red, White & Blue Print for History 84,215X 5828 8290	Military SCI-JROTC	Military SCI-JROTC	Emergency Response Plans for School Safety 84,184E 5845 8290	Adult Education 84,002A 3905 8290 ABE, ESL Family Lit	Adult Education
<b>AWARD</b>							
1. Prior Year Carryover	473.48	805,010.80	0.00	0.00	124,649.91	0.00	0.00
2. a. Current Year Award	0.00	0.00	363,293.40	9,974.69	0.00	180,914.00	70,425.00
b. Transferability (NCLB)							
c. Other Adjustments					(124,649.91)		
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	363,293.40	9,974.69	(124,649.91)	180,914.00	70,425.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	473.48	805,010.80	363,293.40	9,974.69	0.00	180,914.00	70,425.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	473.48	384,860.52	305,968.33	9,974.69		135,685.50	52,818.75
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	473.48	384,860.52	305,968.33	9,974.69	0.00	135,685.50	52,818.75
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	473.48	410,229.56	363,293.40	9,974.69	0.00	180,914.00	70,425.00
10. Non Donor-Authorized Expenditures			745,149.10				
11. Total Expenditures (lines 9 & 10)	473.48	410,229.56	1,108,442.50	9,974.69	0.00	180,914.00	70,425.00
12. Amounts included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(25,369.04)	(57,325.07)	0.00	0.00	(45,228.50)	(17,606.25)
a. Deferred Revenue	0.00			0.00	0.00		
b. Accounts Payable		25,369.04	57,325.07			45,228.50	17,606.25
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	394,781.24	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	394,781.24	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)	473.48	410,229.56	363,293.40	9,974.69	0.00	180,914.00	70,425.00

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

Long Beach Unified  
Los Angeles County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Adult Education	Adult Education	Instructional Materials & Supplies	CCDF School Age Resource	HS Early	HS Early	HS Services Basic
	84.002	84.002A	93.575	93.575	93.6	93.6	93.6
	3913	3926	5035	5080	5210	5220	5230
	8290	8590	8290	8290	8290	8290	8290
ASE, GED		Civics Education		Early Training			
<b>AWARD</b>							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	7,807.44	0.00	0.00
2. a. Current Year Award	45,437.00	34,687.00	7,397.00	2,558.00	45,335.00	1,813,382.00	15,564,975.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	45,437.00	34,687.00	7,397.00	2,558.00	45,335.00	1,813,382.00	15,564,975.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	45,437.00	34,687.00	7,397.00	2,558.00	53,142.44	1,813,382.00	15,564,975.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	34,077.75	20,073.75	3,506.00	0.00	35,795.00	1,661,462.17	14,217,248.65
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	34,077.75	20,073.75	3,506.00	0.00	35,795.00	1,661,462.17	14,217,248.65
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	45,437.00	34,687.00	7,397.00	2,558.00	48,814.06	1,804,093.96	15,548,381.47
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	45,437.00	34,687.00	7,397.00	2,558.00	48,814.06	1,804,093.96	15,548,381.47
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)	(11,359.25)	(14,613.25)	(3,891.00)	(2,558.00)	(13,019.06)	(142,631.79)	(1,331,132.82)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	11,359.25	14,613.25	3,891.00	2,558.00	13,019.06	142,631.79	1,331,132.82
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	4,328.38	9,288.04	16,593.53
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	4,328.38	9,288.04	16,593.53
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	45,437.00	34,687.00	7,397.00	2,558.00	48,814.06	1,804,093.96	15,548,381.47

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

Long Beach Unified  
Los Angeles County

FEDERAL PROGRAM NAME	HS Services Basic	HS Emergency Program Improvement	HS Training/Tech Assistance	HS Training/Tech Assistance	TOTAL
FEDERAL CATALOG NUMBER	93.6	93.6	93.6	93.6	
RESOURCE CODE	5230	5231	5240	5241	
REVENUE OBJECT	8699	8290	8290	8290	
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Carryover	1,410.00	0.00	2,959.45	0.00	25,430,410.44
2. a. Current Year Award	0.00	49,988.00	152,370.00	46,738.00	135,238,087.83
b. Transferability (NCLB)					0.00
c. Other Adjustments					(52,318.63)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	49,988.00	152,370.00	46,738.00	135,185,769.20
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	1,410.00	49,988.00	155,329.45	46,738.00	160,616,179.64
<b>REVENUES</b>					
5. Revenue Deferred from Prior Year	1,410.00	0.00	0.00	0.00	4,361,857.12
6. Cash Received in Current Year	0.00	0.00	117,289.73	6,306.00	89,647,612.67
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	1,410.00	0.00	117,289.73	6,306.00	94,009,469.79
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	0.00	49,988.00	148,033.69	6,411.14	103,025,260.69
10. Non Donor-Authorized Expenditures					14,441,814.89
11. Total Expenditures (lines 9 & 10)	0.00	49,988.00	148,033.69	6,411.14	117,467,075.58
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)	1,410.00	(49,988.00)	(30,743.96)	(105.14)	(9,015,790.90)
a. Deferred Revenue	1,410.00				19,653,040.12
b. Accounts Payable					0.00
c. Accounts Receivable		49,988.00	30,743.96	105.14	28,668,831.02
14. Unused Grant Award Calculation (line 4 minus line 9)	1,410.00	0.00	7,295.76	40,326.86	57,590,918.95
15. If Carryover is allowed, enter line 14 amount here	1,410.00	0.00	6,570.45	0.00	54,399,897.87
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	49,988.00	148,033.69	6,411.14	103,025,260.69

STATE PROGRAM NAME	After School Education and Safety	CA School Information Services	Alternative Certification	National Certification Teacher Incentive	CA Health Science Cap Bldg Project	CA Partnership Academy	Special Ed
RESOURCE CODE	6010	6020	6260	6267	6378	6385	6515
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	ASES	CSIS				ACE & AMSA	Infant Discretionary
<b>AWARD</b>							
1. a. Prior Year Carryover	22,500.00	777,485.19	0.00	175,000.00	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	22,500.00	777,485.19	0.00	175,000.00	0.00	0.00	0.00
2. a. Current Year Award	9,780,099.00	0.00	163,144.08	0.00	50,000.00	107,000.00	1,000.00
b. Block Grant Transfers (Obj 8995)			(12,791.77)	(10,000.00)			
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	9,780,099.00	0.00	150,352.31	(10,000.00)	50,000.00	107,000.00	1,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	9,802,599.00	777,485.19	150,352.31	165,000.00	50,000.00	107,000.00	1,000.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	5,970.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	8,822,902.10	660,862.41	150,352.31	165,000.00	0.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	8,822,902.10	666,832.41	150,352.31	165,000.00	0.00	0.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	9,802,599.00	777,485.19	150,352.31	165,000.00	1,614.21	0.00	1,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	9,802,599.00	777,485.19	150,352.31	165,000.00	1,614.21	0.00	1,000.00
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)	(979,696.90)	(110,652.78)	0.00	0.00	(1,614.21)	0.00	(1,000.00)
a. Deferred Revenue			0.00	0.00		0.00	
b. Accounts Payable							
c. Accounts Receivable	979,696.90	110,652.78			1,614.21		1,000.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	48,385.79	107,000.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	48,385.79	107,000.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	9,802,599.00	777,485.19	150,352.31	165,000.00	1,614.21	0.00	1,000.00

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

STATE PROGRAM NAME	Special Ed	Special Ed	Special Ed	Special Ed	TUPE	TUPE	TUPE	TUPE	CA Instructional School Garden
RESOURCE CODE	6520	6530	6535	6650	6660	6670	7026		
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590		
LOCAL DESCRIPTION (if any)	Workability I	Low-Incidence Entitl	Local Staff Dev.	Grades 6-8	Grades 4-8	High School			
<b>AWARD</b>									
1. a. Prior Year Carryover	0.00	0.00	0.00	43,873.93	62,322.81	574,691.59	68,465.80		(38,763.85)
b. Restr Bal Transfers (Obj 8997)									
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	43,873.93	62,322.81	574,691.59	29,701.95		0.00
2. a. Current Year Award	305,214.00	17,301.00	26,441.00	0.00	120,801.00	0.00	0.00		
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)	305,214.00	17,301.00	26,441.00	0.00	120,801.00	0.00	0.00		
3. Required Matching Funds/Other									
4. Total Available Award (sum lines 1c, 2e, & 3)	305,214.00	17,301.00	26,441.00	43,873.93	183,123.81	574,691.59	29,701.95		
<b>REVENUES</b>									
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	62,322.81	204,190.59	20,201.95		
6. Cash Received in Current Year	204,320.00	10,463.00	19,831.00	0.00	120,801.00	0.00	0.00		
7. Contributed Matching Funds									
8. Total Available (sum lines 5, 6, & 7)	204,320.00	10,463.00	19,831.00	0.00	183,123.81	204,190.59	20,201.95		
<b>EXPENDITURES</b>									
9. Donor-Authorized Expenditures	305,214.00	17,301.00	26,441.00	43,873.93	77,896.72	209,106.93	29,701.95		
10. Non Donor-Authorized Expenditures									
11. Total Expenditures (lines 9 & 10)	305,214.00	17,301.00	26,441.00	43,873.93	77,896.72	209,106.93	29,701.95		
12. Amounts Included in Line 6 above for Prior Year Adjustments									
13. Calculation of Deferred Revenue or AVP, & A/R amounts (line 8 minus line 9 plus line 12)	(100,894.00)	(6,838.00)	(6,610.00)	(43,873.93)	105,227.09	(4,916.34)	(9,500.00)		
a. Deferred Revenue					105,227.09				
b. Accounts Payable									
c. Accounts Receivable	100,894.00	6,838.00	6,610.00	43,873.93		4,916.34	9,500.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	105,227.09	365,584.66	0.00		
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	105,227.09	365,584.66	0.00		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	305,214.00	17,301.00	26,441.00	43,873.93	77,896.72	209,106.93	29,701.95		



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

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	CA Partnership Academies	High Priority Schools	School Improvement Program	High Priority Schools	International Baccalaureate	Reading Services for Legally Blind Teachers	CAMS Specialized Sec. Program
<b>AWARD</b>							
1. a. Prior Year Carryover	7220	7258	7260	7268	7286	7295	7370
b. Restr Bal Transfers (Obj 8997)	8590	8590	8311	8590	8590	8590	8590
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)				SAIT & Corr Actions		Staff Development	
2. a. Current Year Award	143,286.81	1,104,967.20	2,486.01	85,627.67	14,316.93	0.00	0.00
b. Block Grant Transfers (Obj 8995)	177,916.40	0.00	0.00		22,048.11	17,590.20	750,000.00
c. Cat Flex Transfers (Obj 8998)				(40,401.25)	(18,244.64)		(115,500.00)
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	177,916.40	0.00	0.00	114,098.75	3,803.47	17,590.20	634,500.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	321,203.21	1,104,967.20	2,486.01	199,726.42	18,120.40	17,590.20	634,500.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	17,726.81	0.00	2,486.01	0.00	7,989.18	0.00	0.00
6. Cash Received in Current Year	215,030.00	1,104,967.20	0.00	199,726.42	7,066.36	17,590.20	634,500.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	232,756.81	1,104,967.20	2,486.01	199,726.42	15,055.54	17,590.20	634,500.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	226,338.05	1,104,967.20	2,486.01	199,726.42	18,120.40	17,590.20	634,500.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	226,338.05	1,104,967.20	2,486.01	199,726.42	18,120.40	17,590.20	634,500.00
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)	6,418.76	0.00	0.00	0.00	(3,064.86)	0.00	0.00
a. Deferred Revenue	6,418.76	0.00	0.00	0.00		0.00	0.00
b. Accounts Payable							
c. Accounts Receivable					3,064.86		
14. Unused Grant Award Calculation (line 4 minus line 9)	94,865.16	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	75,806.10	0.00	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)	226,338.05	1,104,967.20	2,486.01	199,726.42	18,120.40	17,590.20	634,500.00

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

STATE PROGRAM NAME	Education Tech.	CA Nutrition Education	CDC Preschool	CDC Operation and Support	CDC Operation and Support	CDC Operation and Support	CDC Operation and Support	Community-Based Tutoring Grants
RESOURCE CODE	7813	7825	6055	6060	6060	6060	6060	6285
REVENUE OBJECT	8590	8590	8590	8530	8673	8660	8660	8590
LOCAL DESCRIPTION (if any)				Parent Fees	Interest			
<b>AWARD</b>								
1. a. Prior Year Carryover	884.97	246,513.18	12,503.87	124,430.89	0.00	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)	(884.97)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	246,513.18	12,503.87	124,430.89	0.00	0.00	0.00	0.00
2. a. Current Year Award	0.00	812,417.00	2,351,855.00	6,918,275.00	502,628.77	75,897.66	75,897.66	724,819.00
b. Block Grant Transfers (Obj 8995)								(34,276.35)
c. Cat Flex Transfers (Obj 8998)								(111,415.00)
d. Other Adjustments								
e. Adj Curr Yr Award (sum lines 2a through 2d)	0.00	812,417.00	2,351,855.00	6,918,275.00	502,628.77	75,897.66	75,897.66	579,127.65
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1c, 2e, & 3)	0.00	1,058,930.18	2,364,358.87	7,042,705.89	502,628.77	75,897.66	75,897.66	579,127.65
<b>REVENUES</b>								
5. Revenue Deferred from Prior Year	0.00	0.00	12,503.87	124,430.89	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	106,800.09	2,192,851.00	6,531,532.00	498,879.98	59,263.24	59,263.24	579,127.65
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	0.00	106,800.09	2,205,354.87	6,655,962.89	498,879.98	59,263.24	59,263.24	579,127.65
<b>EXPENDITURES</b>								
9. Donor-Authorized Expenditures	0.00	655,194.43	2,363,253.56	6,842,031.53	502,628.77	75,897.66	75,897.66	579,127.65
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	0.00	655,194.43	2,363,253.56	6,842,031.53	502,628.77	75,897.66	75,897.66	579,127.65
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	(548,394.34)	(157,898.69)	(186,068.64)	(3,748.79)	(16,634.42)	(16,634.42)	0.00
a. Deferred Revenue	0.00							0.00
b. Accounts Payable								
c. Accounts Receivable								
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	403,735.75	1,105.31	200,674.36	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here								
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	655,194.43	2,363,253.56	6,842,031.53	502,628.77	75,897.66	75,897.66	579,127.65

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
<b>AWARD</b>	
1. a. Prior Year Carryover	4,644,651.10
b. Restr Bal Transfers (Obj 8997)	(1,224,943.07)
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	3,419,708.03
2. a. Current Year Award	23,078,947.22
b. Block Grant Transfers (Obj 8995)	0.00
c. Cat Flex Transfers (Obj 8998)	(115,714.01)
d. Other Adjustments	(226,915.00)
e. Adj Curr Yr Award (sum lines 2a through 2d)	22,736,318.21
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1c, 2e, & 3)	26,156,026.24
<b>REVENUES</b>	
5. Revenue Deferred from Prior Year	457,822.11
6. Cash Received in Current Year	22,301,865.96
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	22,759,688.07
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	24,829,448.12
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	24,829,448.12
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)	(2,069,760.05)
a. Deferred Revenue	111,645.85
b. Accounts Payable	0.00
c. Accounts Receivable	2,181,405.90
14. Unused Grant Award Calculation (line 4 minus line 9)	1,326,578.12
15. If Carryover is allowed, enter line 14 amount here	1,167,806.97
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	24,829,448.12

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

LOCAL PROGRAM NAME	Washington Mutual	DAVID-CSAC FAFSA	EdTech K-12 Voucher	Microsoft-CA Gov't Entitles Settlement	Jordan H.S. ACE Program	Jordan H.S. ACE Prog-LB Comm Org	Verizon Enlightenme.com
RESOURCE CODE	9021	9027	9041	9047	9060	9061	9110
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	2,922.67	1,513.58	4,305,510.06	303,521.30	9,500.00	0.00	2,500.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	2,922.67	1,513.58	4,305,510.06	303,521.30	9,500.00	0.00	2,500.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	63,904.00	52,915.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	63,904.00	52,915.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	2,922.67	1,513.58	4,305,510.06	303,521.30	73,404.00	52,915.00	2,500.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	2,922.67	1,513.58	0.00	0.00	4,750.00	0.00	2,500.00
6. Cash Received in Current Year	0.00	0.00	27,944.74	27,684.94	24,959.00	52,915.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,922.67	1,513.58	27,944.74	27,684.94	29,709.00	52,915.00	2,500.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	0.00	205.37	77,847.99	27,684.94	28,687.00	3,659.46	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	205.37	77,847.99	27,684.94	28,687.00	3,659.46	0.00
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)	2,922.67	1,308.21	(49,903.25)	0.00	1,022.00	49,255.54	2,500.00
a. Deferred Revenue	2,922.67	1,308.21		0.00	1,022.00	49,255.54	2,500.00
b. Accounts Payable			49,903.25				
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	2,922.67	1,308.21	4,227,662.07	275,836.36	44,717.00	49,255.54	2,500.00
15. If Carryover is allowed, enter line 14 amount here	2,922.67	1,308.21	4,227,635.07	275,836.36	44,717.00	49,255.54	2,500.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	205.37	77,847.99	27,684.94	28,687.00	3,659.46	0.00

LOCAL PROGRAM NAME	Aspiring Principal Apprentice Cohort Program	School Readiness Initiative	Clinical Biomedical Research	Violence Prevention Program	A+ Energy	CAASA Project	AVIDS Read Project
RESOURCE CODE	9111	9115	9121	9122	9123	9125	9127
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	3,271.68	0.00	6,602.38	550.89	7,644.37	883.49	3,245.50
b. Restit Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	3,271.68	0.00	6,602.38	550.89	7,644.37	883.49	3,245.50
2. a. Current Year Award	661,293.00	600,293.00	20,000.00	0.00	0.00	0.00	0.00
b. Other Adjustments							(247.47)
c. Adj Curr Yr Award (sum lines 2a & 2b)	661,293.00	600,293.00	20,000.00	0.00	0.00	0.00	(247.47)
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	664,564.68	600,293.00	26,602.38	550.89	7,644.37	883.49	2,998.03
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	3,271.18	0.00	6,602.38	550.89	7,644.37	883.49	2,998.03
6. Cash Received in Current Year	474,559.00	286,777.16	0.00	0.00	0.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	477,830.18	286,777.16	6,602.38	550.89	7,644.37	883.49	2,998.03
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	646,693.29	554,429.99	19,455.18	416.16	0.00	0.00	2,998.03
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	646,693.29	554,429.99	19,455.18	416.16	0.00	0.00	2,998.03
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)	(168,863.11)	(267,652.83)	(12,852.80)	134.73	7,644.37	883.49	0.00
a. Deferred Revenue				134.73	7,644.37	883.49	0.00
b. Accounts Payable	168,863.11	267,652.83	12,852.80				
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	17,871.39	45,863.01	7,147.20	134.73	7,644.37	883.49	0.00
15. If Carryover is allowed, enter line 14 amount here	17,871.39	0.00	7,147.20	134.73	7,644.37	883.49	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	646,693.29	554,429.99	19,455.18	416.16	0.00	0.00	2,998.03

LOCAL PROGRAM NAME	Quality Tools and Strategies	NEA Seamless Education	Diversity, Equity, and Access Grant	Equal Access to Knowledge	Edison New Era Awards for Excellence	CA Technology Assistance Program	AVID
RESOURCE CODE	9128	9137	9155	9156	9168	9173	9182
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	25,563.14	28,376.95	1,418.75	183,889.24	3,888.65	30,307.66	4,567.82
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	25,563.14	28,376.95	1,418.75	183,889.24	3,888.65	30,307.66	4,567.82
2. a. Current Year Award	9,677.52	0.00	0.00	0.00	0.00	23,600.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,677.52	0.00	0.00	0.00	0.00	23,600.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	35,240.66	28,376.95	1,418.75	183,889.24	3,888.65	53,907.66	4,567.82
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	25,563.14	28,376.95	1,418.75	183,889.24	3,888.65	30,307.66	4,567.82
6. Cash Received in Current Year	9,677.52	0.00	0.00	0.00	0.00	23,600.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	35,240.66	28,376.95	1,418.75	183,889.24	3,888.65	53,907.66	4,567.82
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	16,089.79	0.00	1,418.75	1,892.91	0.00	7,460.68	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	16,089.79	0.00	1,418.75	1,892.91	0.00	7,460.68	0.00
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)	19,150.87	28,376.95	0.00	181,996.33	3,888.65	46,446.98	4,567.82
a. Deferred Revenue	19,150.87	28,376.95	0.00	181,996.33	3,888.65	46,446.98	4,567.82
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	19,150.87	28,376.95	0.00	181,996.33	3,888.65	46,446.98	4,567.82
15. If Carryover is allowed, enter line 14 amount here	19,150.87	28,376.95	0.00	181,996.33	3,888.65	46,446.98	4,567.82
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,089.79	0.00	1,418.75	1,892.91	0.00	7,460.68	0.00

LOCAL PROGRAM NAME	Family Violence Prevention Through Schools	Toyota Tapestry	Irvine Foundation Pathways to College and Career	National Environmental Educ. Foundation	Connect Ed-Irvine Foundation	EI Camino College-Project LEAD the Way	Aireborn Teacher Trust Fund
RESOURCE CODE	9504	9505	9506	9507	9509	9511	9535
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	1,000.00	0.00	312,000.00	10,000.00	125,000.00	109,836.00	9,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,000.00	0.00	312,000.00	10,000.00	125,000.00	109,836.00	9,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	1,000.00	10,000.00	312,000.00	10,000.00	125,000.00	109,836.00	9,000.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	1,000.00	0.00	156,000.00	10,000.00	100,000.00	109,836.00	9,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,000.00	10,000.00	156,000.00	10,000.00	100,000.00	109,836.00	9,000.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	0.00	4,953.57	18,842.75	0.00	56,369.28	0.00	9,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	4,953.57	18,842.75	0.00	56,369.28	0.00	9,000.00
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)	1,000.00	5,046.43	137,157.25	10,000.00	43,630.72	109,836.00	0.00
a. Deferred Revenue	1,000.00	5,046.43	137,157.25	10,000.00	43,630.72	109,836.00	0.00
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	1,000.00	5,046.43	293,157.25	10,000.00	68,630.72	109,836.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,000.00	5,046.43	293,157.25	10,000.00	68,630.72	109,836.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	4,953.57	18,842.75	0.00	56,369.28	0.00	9,000.00

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

LOCAL PROGRAM NAME	Reading is Fundamental	Boeing Seamless Education	Long Beach/Lakeview CAB	Fresno-Long Beach Partnership	Ohlendorf memorial	Liff Scholarship	TFL/T&T Learning Network Center
RESOURCE CODE	9548	9578	9585	9587	9598	9656	9690
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	35,554.90	266,010.70	108.47	0.00	11,063.03	33,274.08	625.59
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	35,554.90	266,010.70	108.47	0.00	11,063.03	33,274.08	625.59
2. a. Current Year Award	22,551.73	75,000.00		95,000.00	0.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	22,551.73	75,000.00	0.00	95,000.00	0.00	0.00	0.00
3. Required Matching Funds/Other					269.46	818.87	
4. Total Available Award (sum lines 1c, 2c, & 3)	58,106.63	341,010.70	108.47	95,000.00	11,332.49	34,092.95	625.59
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	35,554.90	266,010.70	108.47	0.00	11,063.03	33,274.08	625.59
6. Cash Received in Current Year	22,551.73	75,000.00	0.00	95,000.00	0.00	0.00	0.00
7. Contributed Matching Funds					269.46	818.87	
8. Total Available (sum lines 5, 6, & 7)	58,106.63	341,010.70	108.47	95,000.00	11,332.49	34,092.95	625.59
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	19,222.02	111,529.32	108.47	606.99	573.38	0.00	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	19,222.02	111,529.32	108.47	606.99	573.38	0.00	0.00
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)	38,884.61	229,481.38	0.00	94,393.01	10,759.11	34,092.95	625.59
a. Deferred Revenue	38,884.61	229,481.38	0.00	94,393.01	10,759.11	34,092.95	625.59
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	38,884.61	229,481.38	0.00	94,393.01	10,759.11	34,092.95	625.59
15. If Carryover is allowed, enter line 14 amount here	38,884.61	229,481.38	0.00	94,393.01	10,759.11	34,092.95	625.59
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	19,222.02	111,529.32	108.47	606.99	303.92	(818.87)	0.00



SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Head Start Garden Grant	Toyota Family Literacy Grant	American Career College	Head Start LA Preschool	Head Start General Mills	ROMA	Facility Rental Income
<b>AWARD</b>							
1. a. Prior Year Carryover	0.00	0.00	0.00	19,079.48	4,850.87	32,060.98	15,614.30
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover	0.00	0.00	0.00	19,079.48	4,850.87	32,060.98	15,614.30
(sum lines 1a & 1b)	200.00	117,700.00	29,960.00	52,823.69	0.00	12,600.00	442.00
2. a. Current Year Award							
b. Other Adjustments	200.00	117,700.00	29,960.00	52,823.69	0.00	12,600.00	442.00
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	200.00	117,700.00	29,960.00	71,903.17	4,850.87	44,660.98	16,056.30
3. Required Matching Funds/Other							
4. Total Available Award	200.00	117,700.00	29,960.00	71,903.17	4,850.87	44,660.98	16,056.30
(sum lines 1c, 2c, & 3)							
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	17,190.74	4,850.87	32,060.98	15,614.30
6. Cash Received in Current Year	200.00	117,700.00	29,960.00	54,712.43	0.00	0.00	442.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	200.00	117,700.00	29,960.00	71,903.17	4,850.87	32,060.98	16,056.30
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	0.00	111,798.02	8,424.93	52,809.44	4,850.87	22,247.21	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	111,798.02	8,424.93	52,809.44	4,850.87	22,247.21	0.00
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)	200.00	5,901.98	21,535.07	19,093.73	0.00	9,813.77	16,056.30
a. Deferred Revenue	200.00	5,901.98	21,535.07	19,093.73	0.00	9,813.77	16,056.30
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	200.00	5,901.98	21,535.07	19,093.73	0.00	22,413.77	16,056.30
15. If Carryover is allowed, enter line 14 amount here	200.00	5,901.98	21,535.07	19,093.73	0.00	22,413.77	16,056.30
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	111,798.02	8,424.93	52,809.44	4,850.87	22,247.21	0.00

LOCAL PROGRAM NAME	March of Dimes Community Grant	Steps to Excellence Project	Children and Families First	Children and Families First	TOTAL
RESOURCE CODE	9038	9043	9586	9586	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)			Fund 11	Fund 12	
<b>AWARD</b>					
1. a. Prior Year Carryover	174.01	10,396.74	12,680.84	22,692.70	5,399,864.82
b. Restr Bal Transfers (Obj 8997)					0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	174.01	10,396.74	12,680.84	22,692.70	5,399,864.82
2. a. Current Year Award			105,000.00	129,000.00	2,638,795.94
b. Other Adjustments					(247.47)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	105,000.00	129,000.00	2,638,548.47
3. Required Matching Funds/Other					1,088.33
4. Total Available Award (sum lines 1c, 2c, & 3)	174.01	10,396.74	117,680.84	151,692.70	8,039,501.62
<b>REVENUES</b>					
5. Revenue Deferred from Prior Year	174.01	10,396.74	0.00	0.00	748,573.21
6. Cash Received in Current Year	0.00	0.00	100,656.92	103,903.21	1,914,079.65
7. Contributed Matching Funds					1,088.33
8. Total Available (sum lines 5, 6, & 7)	174.01	10,396.74	100,656.92	103,903.21	2,663,741.19
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	174.01	7,345.61	117,680.00	126,931.13	2,062,406.54
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	174.01	7,345.61	117,680.00	126,931.13	2,062,406.54
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	3,051.13	(17,023.08)	(23,027.92)	601,334.65
a. Deferred Revenue	0.00	3,051.13			1,140,657.64
b. Accounts Payable					0.00
c. Accounts Receivable			17,023.08	23,027.92	539,322.99
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	3,051.13	0.84	24,761.57	5,977,095.08
15. If Carryover is allowed, enter line 14 amount here	0.00	3,051.13	0.00	24,761.57	5,931,204.23
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	174.01	7,345.61	117,680.00	126,931.13	2,061,318.21

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

Long Beach Unified  
Los Angeles County

FEDERAL PROGRAM NAME	ARRA: State Fiscal Stabilization Fund	Medi-Cal Billing Option	CDC Child Nutrition Program	Head Start Child Nutrition Program	TOTAL
FEDERAL CATALOG NUMBER	84.394	93,778	10,558	10,558	
RESOURCE CODE	3200	5640	5320	5320	
REVENUE OBJECT	8290	8290	8220	8220	
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance	0.00	710,636.80	0.00	0.00	710,636.80
2. a. Current Year Award	31,731,984.00	1,049,942.25	149,997.79	792,143.27	33,724,067.31
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	31,731,984.00	1,049,942.25	149,997.79	792,143.27	33,724,067.31
3. Required Matching Funds/Other		13,903.20			13,903.20
4. Total Available Award (sum lines 1, 2c, & 3)	31,731,984.00	1,774,482.25	149,997.79	792,143.27	34,448,607.31
<b>REVENUES</b>					
5. Cash Received in Current Year	22,557,625.00	1,006,183.32	149,997.79	585,006.67	24,298,812.78
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	9,174,359.00	43,758.93	0.00	207,136.60	9,425,254.53
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	9,174,359.00	43,758.93	0.00	207,136.60	9,425,254.53
8. Contributed Matching Funds		13,903.20			13,903.20
9. Total Available (sum lines 5, 7c, & 8)	31,731,984.00	1,063,845.45	149,997.79	792,143.27	33,737,970.51
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	0.00	1,339,640.05	149,997.79	641,039.18	2,130,677.02
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	0.00	1,339,640.05	149,997.79	641,039.18	2,130,677.02
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	31,731,984.00	434,842.20	0.00	151,104.09	32,317,930.29

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

STATE PROGRAM NAME	CAL SAFE Supportive Services	CAL SAFE Child Care & Development	PE Teacher Incentive	Teacher Recruitment and Retention	English Language Acquisition Prgram	CA Public School Library	State Lottery Prop 20
RESOURCE CODE	6091	6092	6258	6275	6286	6296	6300
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8560
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	0.00	0.00	90,112.08	557,940.00	1,440,740.64	31,991.27	2,160,790.33
b. Restr Bal Transfers (Obj 8997)			(90,112.08)	(557,940.00)		(31,991.27)	
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	1,440,740.64	0.00	2,160,790.33
2. a. Current Year Award	145,416.00	240,827.00	329,274.00	0.00	773,873.00	0.00	1,074,553.39
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)			(81,608.20)				
d. Other Adjustments			(19,449.00)				
e. Adj Curr Yr Award (sum lines 2a through 2d)	145,416.00	240,827.00	228,216.80	0.00	773,873.00	0.00	1,074,553.39
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	145,416.00	240,827.00	228,216.80	0.00	2,214,613.64	0.00	3,235,343.72
<b>REVENUES</b>							
5. Cash Received in Current Year	71,310.00	116,180.00	228,216.80	0.00	0.00	0.00	67,671.19
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	74,106.00	124,647.00	0.00	0.00	773,873.00	0.00	1,006,882.20
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	74,106.00	124,647.00	0.00	0.00	773,873.00	0.00	1,006,882.20
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	145,416.00	240,827.00	228,216.80	0.00	773,873.00	0.00	1,074,553.39
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	145,416.00	240,827.00	228,216.80	0.00	263,636.28	0.00	1,022,367.61
11. Non Donor-Authorized Expenditures	62,732.80	11,626.62					
12. Total Expenditures (line 10 plus line 11)	208,148.80	252,453.62	228,216.80	0.00	263,636.28	0.00	1,022,367.61
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	1,950,977.36	0.00	2,212,976.11

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

STATE PROGRAM NAME	ROP Professional Training	ROP Professional Training	ROP Professional Training	Career Tech Ed Equipment	School Violence Prevention	Special Ed	Special Ed
RESOURCE CODE	6350	6350	6350	6377	6405	6500	6500
REVENUE OBJECT	8311	8319	8699	8590	8590	8311	8319
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	2,157,899.07	0.00	0.00	155,705.64	388,630.27	0.00	0.00
b. Restr Bal Transfers (Obj 8997)	(2,157,899.07)			(147,051.91)			
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	0.00	8,653.73	388,630.27	0.00	0.00
2. a. Current Year Award	3,249,872.62	459,742.00	66,543.45	0.00	1,178,660.00	43,883,136.00	66,571.00
b. Block Grant Transfers (Obj 8995)						2,506,537.00	
c. Cat Flex Transfers (Obj 8998)	(21,991.14)				(85,230.79)		
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	3,227,881.48	459,742.00	66,543.45	0.00	1,093,429.21	46,389,673.00	66,571.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	3,227,881.48	459,742.00	66,543.45	8,653.73	1,482,059.48	46,389,673.00	66,571.00
<b>REVENUES</b>							
5. Cash Received in Current Year	2,522,595.86	278,806.00	66,543.45	0.00	(85,230.79)	40,635,950.00	26,401.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2a minus lines 5 & 6)	705,285.62	180,936.00	0.00	0.00	1,178,660.00	5,753,723.00	40,170.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	705,285.62	180,936.00	0.00	0.00	1,178,660.00	5,753,723.00	40,170.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	3,227,881.48	459,742.00	66,543.45	0.00	1,093,429.21	46,389,673.00	66,571.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	3,227,881.48	459,742.00	66,543.45	8,653.73	1,482,059.48	46,389,673.00	66,571.00
11. Non Donor-Authorized Expenditures						15,770,438.07	
12. Total Expenditures (line 10 plus line 11)	3,227,881.48	459,742.00	66,543.45	8,653.73	1,482,059.48	62,160,111.07	66,571.00
<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

STATE PROGRAM NAME	Special Ed	Special Ed	Art and Music	Art, Music, and Physical Ed	CAHSEE	CAHSEE	Supplemental Counseling Program
RESOURCE CODE	6500	6500	6760	6761	7055	7056	7080
REVENUE OBJECT	8590	8091	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		Rev Limit			Instructions	Materials	Materials
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	0.00	0.00	2,187,752.81 (2,187,752.81)	4,890,179.77 (4,480,369.85)	1,204,608.39	68,302.43	2,150,433.14
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	0.00	409,809.92	1,204,608.39	68,302.43	2,150,433.14
2. a. Current Year Award	440,200.00	16,925,572.00	1,503,514.00		1,155,605.00	0.00	2,568,227.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)			(494,023.33) (1,962.00)		(977,877.00) (177,728.00)		(314,028.71)
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	440,200.00	16,925,572.00	1,007,528.67	0.00	0.00	0.00	2,254,198.29
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	440,200.00	16,925,572.00	1,007,528.67	409,809.92	1,204,608.39	68,302.43	4,404,631.43
<b>REVENUES</b>							
5. Cash Received in Current Year	396,180.00	16,925,572.00	255,771.67	0.00	0.00	0.00	(314,028.71)
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	44,020.00	0.00	751,757.00	0.00	0.00	0.00	2,568,227.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	44,020.00	0.00	751,757.00	0.00	0.00	0.00	2,568,227.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	440,200.00	16,925,572.00	1,007,528.67	0.00	0.00	0.00	2,254,198.29
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	440,200.00	16,925,572.00	1,007,528.67	409,809.92	942,898.59	3,408.79	4,404,631.43
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	440,200.00	16,925,572.00	1,007,528.67	409,809.92	942,898.59	3,408.79	4,404,631.43
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	261,709.80	64,893.64	0.00

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

STATE PROGRAM NAME	Pupil Transport and EIA Programs	Limited English Proficiency	Tech Support & Staff Training	Gifted and Talented Education	Gifted and Talented Education	Gifted and Talented Education	Gifted and Talented Education	Instructional Materials Funding Realignment
RESOURCE CODE	7090	7091	7101	7140	7140	7140	7140	7156
REVENUE OBJECT	8311	8311	8590	8311	8319	8319	8590	8590
LOCAL DESCRIPTION (if any)								
<b>AWARD</b>								
1. a. Prior Year Restricted Ending Balance	2,585,191.97	1,177,946.02	23,329.43 (23,329.43)	277,708.10 (277,708.10)	0.00	0.00	0.00	8,931,831.63
b. Restr Bal Transfers (Obj 8997)								
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	2,585,191.97	1,177,946.02	0.00	0.00	0.00	0.00	0.00	8,931,831.63
2. a. Current Year Award	12,327,236.00	4,714,282.00	0.00	659,781.00	(12.00)	83,235.00	83,235.00	5,411,537.00
b. Block Grant Transfers (Obj 8995)								
c. Cat Flex Transfers (Obj 8998)				(188,513.24)				(5,088,121.00)
d. Other Adjustments								(323,416.00)
e. Adj Curr Yr Award (sum lines 2a through 2d)	12,327,236.00	4,714,282.00	0.00	471,267.76	(12.00)	83,235.00	83,235.00	0.00
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1c, 2e, & 3)	14,912,427.97	5,892,228.02	0.00	471,267.76	(12.00)	83,235.00	83,235.00	9,151,501.90
<b>REVENUES</b>								
5. Cash Received in Current Year	12,201,279.00	4,714,282.00	0.00	386,730.76	(51.00)	83,235.00	83,235.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	125,957.00	0.00	0.00	84,537.00	39.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	125,957.00	0.00	0.00	84,537.00	39.00	0.00	0.00	0.00
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)	12,327,236.00	4,714,282.00	0.00	471,267.76	(12.00)	83,235.00	83,235.00	219,670.27
<b>EXPENDITURES</b>								
10. Donor-Authorized Expenditures	14,158,592.44	2,593,184.45	0.00	471,267.76	(12.00)	83,235.00	83,235.00	4,442,588.96
11. Non Donor-Authorized Expenditures								
12. Total Expenditures (line 10 plus line 11)	14,158,592.44	2,593,184.45	0.00	471,267.76	(12.00)	83,235.00	83,235.00	4,442,588.96
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (line 4 minus line 10)	753,835.53	3,299,043.57	0.00	0.00	0.00	0.00	0.00	4,708,912.94

STATE PROGRAM NAME	Instructional Materials Funding Realignment	Supp Instructional Materials for English Learners	Instructional Materials Related to Williams Case	Transportation Home to School	Transportation Special Ed	CA Peer Asst & Review	Principal Training
RESOURCE CODE	7156	7157	7158	7230	7240	7271	7325
REVENUE OBJECT	8699	8590	8590	8311	8311	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	0.00	418,835.00	572,262.86	0.00	0.00	766,332.39	1,200.00
b. Restr Bal Transfers (Obj 8997)						(766,332.39)	(1,200.00)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	418,835.00	572,262.86	0.00	0.00	0.00	0.00
2. a. Current Year Award	13,920.05			7,560,937.00	856,432.00	345,221.00	
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments						(136,720.72)	
e. Adj Curr Yr Award (sum lines 2a through 2d)	13,920.05	0.00	0.00	7,560,937.00	856,432.00	208,500.28	0.00
3. Required Matching Funds/Other			13,962.24	(3,143,825.47)	3,143,825.47		
4. Total Available Award (sum lines 1c, 2e, & 3)	13,920.05	418,835.00	586,225.10	4,417,111.53	4,000,257.47	208,500.28	0.00
<b>REVENUES</b>							
5. Cash Received in Current Year	13,920.05	0.00	0.00	6,804,845.00	770,790.00	139,456.28	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	0.00	0.00	756,092.00	85,642.00	69,044.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	756,092.00	85,642.00	69,044.00	0.00
8. Contributed Matching Funds			13,962.24				
9. Total Available (sum lines 5, 7c, & 8)	13,920.05	0.00	13,962.24	7,560,937.00	856,432.00	208,500.28	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	13,920.05	267,322.21	11,258.38	4,417,111.53	4,000,257.47	208,500.28	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	13,920.05	267,322.21	11,258.38	4,417,111.53	7,322,574.04	208,500.28	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	151,512.79	574,966.72	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	Principal Training	Tenth Grade Counseling	Pupil Retention Block Grant	Teacher Credentialing Block Grant	Professional Development Block Grant	Targeted Inst Improve Block Grant	School & Library Improvement Block Grant
RESOURCE CODE	7325	7375	7390	7392	7393	7394	7395
REVENUE OBJECT	8699	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	4,950.00	50,799.07	52,880.79	1,189,384.31	905,106.32	100,000.00	2,045,458.96
b. Restr Bal Transfers (Obj 8997)	(4,950.00)		(52,880.79)	(1,189,384.31)	(905,106.32)		(2,045,458.96)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	50,799.07	0.00	0.00	0.00	100,000.00	0.00
2. a. Current Year Award			198,023.00	1,064,514.00	1,651,336.00	12,071,200.00	5,520,211.00
b. Block Grant Transfers (Obj 8995)			101,401.00		(247,700.00)	(1,532,206.00)	(828,032.00)
c. Cat Flex Transfers (Obj 8998)			(36,409.96)	(475,498.74)	(8,394.99)		(4,471,493.05)
d. Other Adjustments						(1,856,493.00)	
e. Adj Curr Yr Award (sum lines 2a through 2d)	0.00	0.00	263,014.04	589,015.26	1,395,241.01	8,682,501.00	220,685.95
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	0.00	50,799.07	263,014.04	589,015.26	1,395,241.01	8,782,501.00	220,685.95
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	0.00	263,014.04	240,645.26	1,395,241.01	7,553,165.00	220,685.95
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	0.00	0.00	348,370.00	0.00	1,129,336.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	348,370.00	0.00	1,129,336.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	263,014.04	589,015.26	1,395,241.01	8,682,501.00	220,685.95
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	50,799.07	263,014.04	589,015.26	1,395,241.01	8,782,501.00	220,685.95
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	50,799.07	263,014.04	589,015.26	1,395,241.01	8,782,501.00	220,685.95
<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

STATE PROGRAM NAME	School Discretionary Block Grant	School Discretionary Block Grant	School & Library Improvement Block Grant	Quality Education Investment Act	CDC Child Nutrition Program	Head Start Nutrition Program	CDC Reserve
RESOURCE CODE	7396	7397	7398	7400	5320	5320	6130
REVENUE OBJECT	8590	8590	8590	8590	8520	8520	8990
LOCAL DESCRIPTION (if any)	Site	District					
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	2,111,440.81	1,326,151.43	560,536.50	250,260.30	0.00	0.00	70,547.00
b. Restr Bal Transfers (Obj 8997)	(1,807,578.42)	(708,948.61)	(519,022.02)				
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	303,862.39	617,202.82	41,514.48	250,260.30	0.00	0.00	70,547.00
2. a. Current Year Award	0.00	0.00	0.00	1,290,100.00	10,313.97	48,188.47	82,078.33
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	0.00	0.00	1,290,100.00	10,313.97	48,188.47	82,078.33
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	303,862.39	617,202.82	41,514.48	1,540,360.30	10,313.97	48,188.47	152,625.33
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	0.00	0.00	1,290,100.00	10,313.97	35,591.98	1,747.33
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	12,596.49	80,331.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	12,596.49	80,331.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	1,290,100.00	10,313.97	48,188.47	82,078.33
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	303,862.39	617,202.82	41,514.48	1,269,828.22	10,313.97	48,188.47	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	303,862.39	617,202.82	41,514.48	1,269,828.22	10,313.97	48,188.47	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	270,532.08	0.00	0.00	152,625.33

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

STATE PROGRAM NAME	State Lottery Prop	Adult Education Apportionment	Adult Education Apportionment	Adult Education Apportionment	Discretionary Grant	TOTAL
RESOURCE CODE	6300	6390	6390	6390	7396	
REVENUE OBJECT	8919	8311	8319	8699	8919	
LOCAL DESCRIPTION (if any)						
<b>AWARD</b>						
1. a. Prior Year Restricted Ending Balance	55,363.58	1,432,297.77	0.00	0.00	8,415.12	42,403,315.20 (17,955,016.34)
b. Restr Bal Transfers (Obj 8997)						
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	55,363.58	1,432,297.77	0.00	0.00	8,415.12	24,448,298.86
2. a. Current Year Award	22,850.50	4,230,223.00	122,092.00	307,232.74		132,652,518.52
b. Block Grant Transfers (Obj 8995)						0.00
c. Cat Flex Transfers (Obj 8998)		(325,896.95)	(122,092.00)			(12,827,899.82)
d. Other Adjustments						(2,379,048.00)
e. Adj Curr Yr Award (sum lines 2a through 2d)	22,850.50	3,904,326.05	0.00	307,232.74	0.00	117,445,570.70
3. Required Matching Funds/Other		19,326.38				252,958.89
4. Total Available Award (sum lines 1c, 2e, & 3)	78,214.08	5,355,950.20	0.00	307,232.74	8,415.12	142,146,828.45
<b>REVENUES</b>						
5. Cash Received in Current Year	22,850.50	3,363,885.05	(122,092.00)	307,232.74	0.00	100,888,806.39
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	540,441.00	122,092.00	0.00	0.00	16,556,764.31
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	540,441.00	122,092.00	0.00	0.00	16,556,764.31
8. Contributed Matching Funds		14,597.45				248,229.96
9. Total Available (sum lines 5, 7c, & 8)	22,850.50	3,918,923.50	0.00	307,232.74	0.00	117,693,800.66
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	31,131.08	5,355,950.20	0.00	307,232.74	8,415.12	127,697,759.58
11. Non Donor-Authorized Expenditures						19,167,114.06
12. Total Expenditures (line 10 plus line 11)	31,131.08	5,355,950.20	0.00	307,232.74	8,415.12	146,864,873.64
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	47,083.00	0.00	0.00	0.00	0.00	14,449,068.87

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

LOCAL PROGRAM NAME	Filing Money	Algebra I Tutoring	Gifts to Elementary Sites	Gifts to Secondary Sites	Gifts Instructional Services	Gifts General Admin.	Gifts-Cotson Family Foundation
RESOURCE CODE	9204	9205	9206	9207	9208	9209	9210
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	0.00	20,028.98	1,129,781.72	566,212.75	83,800.44	1,942.82	4,408.26
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	20,028.98	1,129,781.72	566,212.75	83,800.44	1,942.82	4,408.26
2. a. Current Year Award	167,938.00	30,000.00	1,198,294.99	356,411.21	32,441.65	1,639.36	38,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	167,938.00	30,000.00	1,198,294.99	356,411.21	32,441.65	1,639.36	38,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	167,938.00	50,028.98	2,328,076.71	922,623.96	116,242.09	3,582.18	42,408.26
<b>REVENUES</b>							
5. Cash Received in Current Year	167,938.00	30,000.00	1,198,294.99	356,411.21	32,441.65	1,639.36	38,000.00
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)	167,938.00	30,000.00	1,198,294.99	356,411.21	32,441.65	1,639.36	38,000.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	44,663.18	1,087,897.88	433,853.04	41,702.65	1,946.00	39,196.33
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	44,663.18	1,087,897.88	433,853.04	41,702.65	1,946.00	39,196.33
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	167,938.00	5,365.80	1,240,178.83	488,770.92	74,539.44	1,636.18	3,211.93

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Art Special Events	Gifts Camp Hi-Hill	Cotsen Strategic	Summer Enrichment	LBSA Gifts	CDC Educare	CDC Gifts
AWARD	9212 8699	9213 8699	9214 8699	9019 8699	9022 8699	9023 8699/8699	9024 8699
1. a. Prior Year Restricted Ending Balance	1,135.52	243.89	0.00	52,111.33	4,494.06	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,135.52	243.89	0.00	52,111.33	4,494.06	0.00	0.00
2. a. Current Year Award	0.00	2,643.54	5,000.00	92,946.05	5,602.00	647,798.61	190.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	2,643.54	5,000.00	92,946.05	5,602.00	647,798.61	190.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	1,135.52	2,887.43	5,000.00	145,057.38	10,096.06	647,798.61	190.00
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	2,643.54	5,000.00	66,456.05	5,602.00	647,108.61	190.00
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	26,490.00	0.00	690.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	26,490.00	0.00	690.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	2,643.54	5,000.00	92,946.05	5,602.00	647,798.61	190.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,135.52	1,718.90	1,932.67	87,677.11	7,799.73	646,643.51	190.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,135.52	1,718.90	1,932.67	87,677.11	7,799.73	646,643.51	190.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	1,168.53	3,067.33	57,380.27	2,296.33	1,155.10	0.00

LOCAL PROGRAM NAME	HS Gifts	TOTAL
RESOURCE CODE	9025	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. a. Prior Year Restricted Ending Balance	23,175.05	1,887,334.82
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	23,175.05	1,887,334.82
2. a. Current Year Award	11,450.00	2,590,355.41
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	11,450.00	2,590,355.41
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	34,625.05	4,477,690.23
<b>REVENUES</b>		
5. Cash Received in Current Year	11,450.00	2,563,175.41
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	27,180.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	27,180.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	11,450.00	2,590,355.41
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	8,943.89	2,405,300.41
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	8,943.89	2,405,300.41
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	25,681.16	2,072,389.82

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	380,029,333.08	301	0.00	303	380,029,333.08	305	13,225,899.59		307	366,803,433.49	309
2000 - Classified Salaries	115,655,998.48	311	4,901,381.22	313	110,754,617.26	315	1,351,569.64		317	109,403,047.62	319
3000 - Employee Benefits (Excluding 3800)	155,178,438.16	321	2,412,672.57	323	152,765,765.59	325	2,622,030.77		327	150,143,734.82	329
4000 - Books, Supplies Equip Replace. (6500)	21,842,909.69	331	1,646,756.06	333	20,196,153.63	335	7,366,620.42		337	12,829,533.21	339
5000 - Services... & 7300 - Indirect Costs	70,878,563.38	341	428,514.42	343	70,450,048.96	345	43,042,060.05		347	27,407,988.91	349
TOTAL					734,195,918.52	365			TOTAL	666,587,738.05	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			64.21%
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)	64.21%
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)	666,587,738.05
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	381,743.84
2	Classified Salaries	2000-2999	138,286.10
3	Employee Benefits	3000-3999	172,858.01
4	Books and Supplies	4000-4999	5,941.99
5	Services and Other Operating Expenditures	5000-5999	53,128.89
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)		751,958.83

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	223,334.00
B. Net Revenues (Line A times 90%)	201,000.60
C. Program Costs (Line 7)	751,958.83
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(550,958.23)

\* 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 Actuals  
2008-09 Unaudited Actuals  
Schedule of Long-Term Liabilities

Long Beach Unified  
Los Angeles County

	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	241,765,000.00		241,765,000.00	356,780,606.00	73,475,000.00	525,070,606.00	6,260,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	50,825,000.00		50,825,000.00		50,825,000.00	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	10,710,191.94		10,710,191.94	138,914.26		10,849,106.20	8,561,850.16
Compensated Absences Payable							
Governmental activities long-term liabilities	303,300,191.94	0.00	303,300,191.94	356,919,520.26	124,300,000.00	535,919,712.20	14,821,850.16
<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)	2007-08 Actual			2008-09 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	456,127,676.39		456,127,676.39			469,368,802.84
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	87,313.82		87,313.82			86,148.28
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2007-08			Adjustments to 2008-09		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2008-09 data should tie to Principal Apportionment Attendance Software reports)	2008-09 P2 Report			2009-10 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	82,547.75		82,547.75	81,084.62		81,084.62
2. ROC/P ADA**	960.16		960.16	934.58		934.58
3. Total Charter Schools ADA (Form A, Line 26)	1,280.55		1,280.55	1,261.34		1,261.34
4. Total Supplemental Instructional Hours**	951,871.00		951,871.00	937,593.00		937,593.00
5. Divide Line B4 by 700 (Round to 2 decimal places)			1,359.82			1,339.42
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			86,148.28			84,619.96
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)			86,148.28			84,619.96
<b>C. LOCAL PROCEEDS OF TAXES</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2008-09 Actual			2009-10 Budget		
1. Homeowners' Exemption (Object 8021)	591,426.32		591,426.32	591,426.00		591,426.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,052,157.99		1,052,157.99	53.00		53.00
4. Secured Roll Taxes (Object 8041)	61,174,657.97		61,174,657.97	60,683,637.00		60,683,637.00
5. Unsecured Roll Taxes (Object 8042)	1,835,379.60		1,835,379.60	2,848,362.00		2,848,362.00
6. Prior Years' Taxes (Object 8043)	5,490,380.08		5,490,380.08	5,594,747.00		5,594,747.00
7. Supplemental Taxes (Object 8044)	2,169,649.22		2,169,649.22	1,121,320.00		1,121,320.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,820,950.33		1,820,950.33	(4,936,091.00)		(4,936,091.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	(727.90)		(727.90)	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)	39,237.78		39,237.78	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(584,376.00)		(584,376.00)	(516,832.00)		(516,832.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	73,588,735.39	0.00	73,588,735.39	65,386,622.00	0.00	65,386,622.00
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)	73,588,735.39	0.00	73,588,735.39	65,386,622.00	0.00	65,386,622.00

	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)			4,656,422.75			5,021,329.00
<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)			4,656,422.75			5,021,329.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - Current Year (Object 8011)	394,886,578.52		394,886,578.52	342,496,385.00		342,496,385.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	16,681.00		16,681.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8311)**	0.00		0.00	0.00		0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8319)**	0.00		0.00	0.00		0.00
28. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)**	129,875.00		129,875.00	0.00		0.00
29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)**	(8,223.00)		(8,223.00)	0.00		0.00
30. ROC/P Apportionment - CY (Res. 6350, Object 8311)**	0.00		0.00	0.00		0.00
31. ROC/P Apportionment - PY (Res. 6350, Object 8319)**	0.00		0.00	0.00		0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	2,831,230.00		2,831,230.00	2,809,383.00		2,809,383.00
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)	26,291,481.00		26,291,481.00	26,442,990.00		26,442,990.00
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)	424,147,622.52	0.00	424,147,622.52	371,748,758.00	0.00	371,748,758.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	206,918.00		206,918.00	226,777.00		226,777.00
38. TOTAL STATE AID (Lines C36 plus C37)	424,354,540.52	0.00	424,354,540.52	371,975,535.00	0.00	371,975,535.00
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	776,584,574.32		776,584,574.32	694,915,468.00		694,915,468.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,858,198.11		1,858,198.11	1,472,275.00		1,472,275.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			456,127,676.39			469,368,802.84
2. Inflation Adjustment			1.0429			1.0062
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9867			0.9823
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			469,368,802.84			463,919,553.07
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			73,588,735.39			65,386,622.00
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)			10,337,793.60			10,154,395.20
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			400,436,490.20			371,975,535.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			400,436,490.20			371,975,535.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			1,136,959.84			928,579.84
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			74,725,695.23			66,315,201.84
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)			399,299,530.36			371,975,535.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			74,725,695.23			
b. State Subventions (Line D8)			399,299,530.36			
c. Less: Excluded Appropriations (Line C23)			4,656,422.75			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			469,368,802.84			



**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) 24,451,280.68
- 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) 627,798,033.46

**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) 3.89%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	24,147,202.59
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,425,183.74
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	3,184,614.79
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)	27,408.37
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)	33,784,409.49
9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$-2,966,269.83, minus [2nd prior year indirect cost rate of 4.25% times Line B18])	(1,834,676.75)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	31,949,732.74

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	466,533,493.39
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	80,943,192.57
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	60,699,877.30
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	957,338.59
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	8,373,400.65
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	20,545.14
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	3,558,446.08
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)	18,376.19
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)	228,889.33
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)	78,682,089.35
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)	718,222.22
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)	6,689,795.81
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	27,988,866.08
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	32,889,029.82
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)	768,301,562.52

**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) 4.40%

**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) 4.16%

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	70,190.00		2,216,153.91	2,286,343.91
2. State Lottery Revenue	8560	9,710,360.50		1,074,553.39	10,784,913.89
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		9,780,550.50	0.00	3,290,707.30	13,071,257.80
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	8,499,462.25			8,499,462.25
2. Classified Salaries	2000-2999	1,771.94			1,771.94
3. Employee Benefits	3000-3999	1,034,254.91			1,034,254.91
4. Books and Supplies	4000-4999	42,293.01		1,018,034.57	1,060,327.58
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	140,770.87			140,770.87
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			12,613.62	12,613.62
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 )		9,718,552.98	0.00	1,030,648.19	10,749,201.17
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	61,997.52	0.00	2,260,059.11	2,322,056.63

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	758,957,558.59
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	100,385,601.52
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	7,901,663.30
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,532,848.82
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	150,000.00
5. Interfund Transfers Out	All	9300	7600-7629	11,707,790.05
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	2,588,780.08
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)				24,881,082.25
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				633,690,874.82
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				633,690,874.82



		2008-09 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		83,591.80
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	1,157,121.00 Divided by 700	1,653.03
C. Total ADA before adjustments (Lines A plus B)		85,244.83
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		85,244.83
F. Expenditures per ADA (Line I.G divided by line II.E)		\$7,433.77
<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.)	683,699,037.27	7,890.53
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	683,699,037.27	7,890.53
B. Required effort (Line A.2 times 90%)	615,329,133.54	7,101.48
C. Current year expenditures (Line I.G and line II.F)	633,690,874.82	7,433.77
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

Instructional Goals Description	Teacher Full-Time Equivalents					Classroom Units			Pupils Transported Pupil Transportation (Function 3600)
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	CU Factor(s)	CU Factor(s)	
<b>A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)</b>	19,803,662.90	3,307,251.58	43,765,565.07	24,240,470.88	81,077,925.32	605,918.18			7,804,615.58
<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.)									
<b>Instructional Goals Description</b>									
0001 Pre-Kindergarten	2.40	2.40	2.40	2.40	2.36	2.36			
1110 Regular Education, K-12	3,345.81	3,345.81	3,345.81	3,345.81	3,286.25	3,286.25			8,307.00
3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00			28.00
3200 Continuation Schools	12.30	12.30	12.30	12.30	12.08	12.08			
3300 Independent Study Centers	22.00	22.00	22.00	22.00	21.61	21.61			
3400 Opportunity Schools	9.00	9.00	9.00	9.00	8.84	8.84			
3550 Community Day Schools	4.00	4.00	4.00	4.00	3.93	3.93			
3700 Specialized Secondary Programs	19.00	19.00	19.00	19.00	18.66	18.66			
3800 Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00			
4110 Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00			
4610 Adult Independent Study Centers	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			
4630 Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00			
4760 Bilingual	0.00	0.00	0.00	0.00	0.00	0.00			
4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00			
5000-5999 Special Education (allocated to 5001)	501.90	501.90	501.90	501.90	492.97	492.97			2,916.00
6000 R/OCP	22.20	22.20	22.20	22.20	21.80	21.80			
<b>Other Goals Description</b>									
7110 Nonagency - Educational	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			
8100 Community Services	0.00	0.00	0.00	0.00	0.00	0.00			
8500 Child Care and Development Services	3.40	3.40	3.40	3.40	3.34	3.34			
<b>Other Funds Description</b>									
-- Adult Education (Fund 11)	196.66	196.66	196.66	196.66	193.16	193.16			
-- Child Development (Fund 12)									
-- Cafeteria (Funds 13 & 61)									
<b>C. Total Allocation Factors</b>	4,138.67	4,138.67	4,138.67	4,138.67	4,065.00	4,065.00			11,251.00

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	531,827.33	100,261.24	632,088.57	27,984.82	660,073.39	
1110	Regular Education, K-12	388,481,457.66	145,459,071.10	533,940,528.76	23,639,451.55	557,579,980.31	
3100	Alternative Schools	798.07	19,423.09	20,221.16	895.26	21,116.42	
3200	Continuation Schools	1,985,811.74	513,537.44	2,499,349.18	110,655.10	2,610,004.28	
3300	Independent Study Centers	6,179,017.91	918,592.50	7,097,610.41	314,236.53	7,411,846.94	
3400	Opportunity Schools	1,303,709.10	375,778.72	1,679,487.82	74,356.92	1,753,844.74	
3550	Community Day Schools	751,958.83	167,035.09	918,993.92	40,687.14	959,681.06	
3700	Specialized Secondary Programs	4,158,853.49	793,265.97	4,952,119.46	219,247.99	5,171,367.45	
3800	Vocational Education	998,348.69	0.00	998,348.69	44,200.46	1,042,549.15	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	287,625.15	0.00	287,625.15	12,734.19	300,359.34	
5000-5999	Special Education	113,939,988.69	22,978,555.37	136,918,544.06	6,061,872.28	142,980,416.34	
6000	Regional Occupational Ctr/Prg (ROC/P)	3,657,147.09	926,813.66	4,583,960.75	202,948.29	4,786,909.04	
<b>Other Goals</b>							
7110	Nonagency - Educational	381,734.26	0.00	381,734.26	16,900.74	398,635.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	6,105,607.24	0.00	6,105,607.24	270,317.01	6,375,924.25	
8500	Child Care and Development Services	2,749,297.24	141,969.77	2,891,267.01	128,006.70	3,019,273.71	
<b>Other Costs</b>							
----	Food Services					27,247.71	
----	Enterprise					20,545.14	
----	Facilities Acquisition & Construction					2,123,955.50	
----	Other Outgo					11,898,073.09	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation		8,211,105.57	8,211,105.57	3,354,997.63	11,566,103.20	
----	Indirect Costs Charged to Other Funds				(1,750,347.44)	(1,750,347.44)	
----	<b>Total General Fund Expenditures</b>	531,513,182.49	180,605,409.52	712,118,592.01	32,769,145.17	758,957,558.62	

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	207,065.51	199,469.93	450.00	0.00	111,434.69	0.00	0.00	0.00		13,407.20	0.00	531,827.33
1110	Regular Education, K-12	373,937,630.76	231,330.75	5,251,149.57	0.00	8,012,322.44	9,965.55	957,338.59			0.00	81,720.00	388,481,457.66
3100	Alternative Schools	0.00	0.00	0.00	0.00	798.07	0.00	0.00			0.00	0.00	798.07
3200	Continuation Schools	1,233,368.76	4,742.45	0.00	487,241.20	119,584.16	0.00	0.00			140,875.17	0.00	1,985,811.74
3300	Independent Study Centers	5,567,100.08	42,992.31	0.00	437,972.81	130,952.71	0.00	0.00			0.00	0.00	6,179,017.91
3400	Opportunity Schools	889,133.62	30,871.08	0.00	5,909.71	114,612.17	0.00	0.00			263,182.52	0.00	1,303,709.10
3550	Community Day Schools	392,939.22	153,805.97	0.00	1,505.79	0.00	0.00	0.00			170,958.14	32,749.71	751,938.83
3700	Specialized Secondary Programs	3,240,336.82	0.00	0.00	541,416.75	209,673.36	126,589.81	0.00			23,639.70	17,197.05	4,158,853.49
3800	Vocational Education	910,110.78	3,058.46	0.00	77,725.91	969.00	0.00	0.00			6,484.54	0.00	998,348.69
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	165,555.75	76,004.92	12,990.37	0.00	32,253.96	0.00	0.00			820.15	0.00	287,625.15
5000-5999	Special Education	88,202,230.30	4,517,528.69	170,995.80	1,052,604.01	10,782,376.52	9,009,462.07	0.00			196,745.65	8,045.65	113,929,988.69
6000	ROC/P	2,745,362.91	0.00	0.00	669,622.73	153,037.85	7,550.00	0.00			81,573.60	0.00	3,657,147.09
<b>Other Goals</b>													
7110	Nonagency - Educational	293,232.70	55,246.04	3,672.27	0.00	23,897.79	0.00	0.00	0.00	0.00	5,685.46	0.00	381,734.26
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,105,607.24	0.00	0.00	0.00	6,105,607.24
8500	Child Care and Development Services	305,093.12	53,625.12	0.00	0.00	116,082.59	0.00	0.00	2,273,370.62	0.00	1,125.79	0.00	2,749,597.24
<b>Total Direct Charged Costs</b>		<b>478,089,160.33</b>	<b>5,368,675.72</b>	<b>5,439,258.01</b>	<b>3,273,998.91</b>	<b>19,807,995.31</b>	<b>9,153,567.43</b>	<b>957,338.59</b>	<b>8,378,977.86</b>	<b>0.00</b>	<b>904,497.92</b>	<b>139,712.41</b>	<b>531,513,182.49</b>

\* Functions 7100-7199 for goals 8100 and 8500

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

Long Beach Unified  
Los Angeles County

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	52,838.39	47,422.85	0.00	100,261.24	
1110	Regular Education, K-12	73,661,346.26	66,035,308.91	5,762,415.93	145,459,071.10	
3100	Alternative Schools	0.00	0.00	19,423.09	19,423.09	
3200	Continuation Schools	270,796.77	242,740.67	0.00	513,537.44	
3300	Independent Study Centers	484,351.94	434,240.56	0.00	918,592.50	
3400	Opportunity Schools	198,143.99	177,634.73	0.00	375,778.72	
3550	Community Day Schools	88,063.99	78,971.10	0.00	167,035.09	
3700	Specialized Secondary Programs	418,303.97	374,962.00	0.00	793,265.97	
3800	Vocational Education	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	11,049,829.40	9,905,949.41	2,022,776.56	22,978,555.37	
6000	ROC/P	488,755.16	438,058.50	0.00	926,813.66	
<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	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	74,854.39	67,115.38	0.00	141,969.77	
<b>Other Funds</b>						
--	Adult Education (Fund 11)		0.00		0.00	
--	Child Development (Fund 12)	4,329,666.16	3,881,439.41	0.00	8,211,105.57	
--	Cafeteria (Funds 13 and 61)		0.00		0.00	
<b>Total Allocated Support Costs</b>		91,116,950.42	81,683,843.52	7,804,615.58	180,605,409.52	

Long Beach Unified  
Los Angeles County

<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)	3,558,446.08
2	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	24,195,787.26
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	6,765,259.25
5	Total Central Administration Costs in General Fund	34,519,492.59
<b>B. Direct Charged and Allocated Costs in General Fund</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	531,513,182.49
2	Total Allocated Costs (from Form PCR, Column 2, Total)	180,605,409.52
3	Total Direct Charged and Allocated Costs in General Fund	712,118,592.01
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	6,689,795.81
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	27,988,866.08
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	32,889,029.82
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	67,567,691.71
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		779,686,283.72
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		4.43%

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

19 64725 0000000  
Form PCR

Long Beach Unified  
Los Angeles County

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)	27,247.71				27,247.71
Enterprise (Objects 1000-5999, 6400 and 6500)		20,545.14			20,545.14
Facilities Acquisition & Construction (Objects 1000-6500)			2,123,955.50		2,123,955.50
Other Outgo (Objects 1000-7999)				11,898,073.09	11,898,073.09
<b>Total Other Costs</b>	<b>27,247.71</b>	<b>20,545.14</b>	<b>2,123,955.50</b>	<b>11,898,073.09</b>	<b>14,069,821.44</b>



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	5,777.08	6,106.08
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	6,106.08	6,367.08
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,106.08	6,367.08
b. Revenue Limit ADA	0033	83,173.03	82,351.85
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	507,861,175.02	524,340,817.10
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552	1,716,586.00	1,766,326.00
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	509,577,761.02	526,107,143.10
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.92156	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	469,606,481.45	429,540,176.98
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	1,500,212.00	1,486,690.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	2,967,922.00	2,752,390.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(1,467,710.00)	(1,265,700.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	468,138,771.45	428,274,476.98

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	74,133,873.00	65,903,454.00
26. Miscellaneous Funds	0588	35,481.63	54,074.00
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595	1,124,079.60	994,175.57
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	73,045,275.03	64,963,352.43
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	395,093,496.42	363,311,124.55
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	206,918.00	226,777.00
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	---		(20,587,962.55)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(206,918.00)	(20,814,739.55)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	394,886,578.42	342,496,385.00
43. Less: Revenue Limit State Apportionment Receipts	---	402,982,827.46	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	(8,096,249.04)	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	1,674,050.00	1,593,753.00
46. California High School Exit Exam	9002	1,728,650.00	1,637,926.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	1,257,357.00	1,114,359.00
48. Apprenticeship Funding	9006/0570		
49. Community Day School Additional Funding	9007	123,400.00	117,285.00

Current LEA: 19-64725-0000000 Long Beach Unified		
Selected SELPA: DL		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
DL	Long Beach Unified	

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	(1,210,517.41)	0.00	(1,750,347.44)				
Other Sources/Uses Detail					7,346,270.01	11,707,790.05		
Fund Reconciliation							18,154,269.13	33,222,841.54
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	48,699.65	0.00	259,623.25	0.00				
Other Sources/Uses Detail					32,785.50	0.00		
Fund Reconciliation							35,670.42	1,477,004.86
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	234,220.57	0.00	1,124,542.19	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							9,302.34	3,150,769.83
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	907,727.96	0.00	366,182.00	0.00				
Other Sources/Uses Detail					252,105.55	0.00		
Fund Reconciliation							508,997.99	11,782,817.68
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,100,000.00	0.00		
Fund Reconciliation							3,135,752.00	385,668.59
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					5,539,693.94	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								
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	54,350,000.00		
Fund Reconciliation							376,457.00	4,284,474.95
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					53,818,962.06	7,346,270.01		
Fund Reconciliation							85,397.33	2,705.38
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	5,780.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,534.34	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
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	14,089.23	0.00						
Other Sources/Uses Detail					3,314,243.00	0.00		
Fund Reconciliation							32,997,582.33	331,384.86
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							3,229.68	671,524.67
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
<b>TOTALS</b>	<b>1,210,517.41</b>	<b>(1,210,517.41)</b>	<b>1,750,347.44</b>	<b>(1,750,347.44)</b>	<b>73,404,060.06</b>	<b>73,404,060.06</b>	<b>65,309,192.56</b>	<b>55,309,192.56</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	97.0	143.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	9,492.0	1,909.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	1,007.0	1,909.0
C. ENTER total number of miles driven to/from school	021/022	1,644,164.0	1,634,701.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	3	3
<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)		50,380.19	97,883.71
B. Books & Supplies (Objects 4200, 4300 and 4400)		0.00	4,859.18
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		0.00	0.00
2. Insurance (Objects 5400 and 5450)		0.00	0.00
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		34,270.43	0.00
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		3,897,260.61	(1,459,149.36)
5. Other Services and Operating Expenditures (Objects 5100 and 5800) (Contracts for repairs should be charged to Object 5600)		4,629,726.59	8,387,795.18
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils	003/004	4,566,908.59	8,206,947.30
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)		145,254.43	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	8,756,892.25	7,031,388.71
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	8,756,892.25	7,031,388.71
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)		0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	8,756,892.25	7,031,388.71
K. Indirect Costs (Approved indirect cost rate of 4.25% times the sum of Line J minus Line D minus Line D1)		365,994.61	298,834.02
L. Net Pupil Transportation Expense (Lines J and K)	100/101	9,122,886.86	7,330,222.73

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>			
A. Net Pupil Transportation Expense (Schedule II, Line L)		9,122,886.86	7,330,222.73
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C5		62,818.00	180,847.88
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			
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)		62,818.00	180,847.88
G. Bus Operating Expense (Line A minus Line F)	110/111	9,060,068.86	7,149,374.85
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	5.510	4.374
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	954.495	3,745.089
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	62,818.00	180,847.88
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	9,122,886.86	7,330,222.73
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	967,841.03	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Susan Ginder

Title: Executive Director of Fiscal Services

Agency: Long Beach Unified School District

Phone Number/Ext: 562-997-8126

E-mail Address: SGinder@lbschools.net

Unaudited Actuals  
Special Education Maintenance of Effort  
2008-09 Actual vs. 2007-08 Actual Comparison  
2008-09 Expenditures by LEA (L.E.-Y)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>											
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9899)</b>											
1000-1999	Certificated Salaries	1,590.99	724,998.02	686,918.57	494,784.42	2,994,928.18	16,970,098.02	25,280,540.21	0.00		47,153,856.51
2000-2999	Classified Salaries	970,517.27	144.71	0.00	115,959.58	1,913,004.05	12,521,284.33	5,013,277.31	0.00		20,594,187.25
3000-3999	Employee Benefits	406,500.30	178,344.81	172,512.66	194,234.33	1,673,538.67	10,826,385.10	9,729,325.97	0.00		23,180,841.04
4000-4999	Books and Supplies	42,146.14	8,187.91	1,072.38	626.44	15,071.06	303,680.78	16,757.54	0.00		387,742.25
5000-5999	Services and Other Operating Expenditures	269,032.80	17,245.20	4,089.51	490.73	4,336.86	22,221,176.82	149,626.06	0.00		22,663,007.78
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	21,737.58	0.00	0.00		21,737.58
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
<b>Total Direct Costs</b>											
7310	Transfers of Indirect Costs	63,989.89	0.00	0.00	26,016.64	280,483.85	2,176,303.20	1,702,732.64	0.00		4,249,526.22
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	22,978,555.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00		22,978,555.35
<b>Total Indirect Costs and PCR Allocations</b>											
<b>TOTAL COSTS</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	24,729,332.75	928,920.45	884,603.22	26,016.64	280,483.85	2,176,303.20	1,702,732.64	0.00		27,228,081.58
2000-2999	Classified Salaries	0.00	853.22	380,163.52	89,080.34	2,613,718.93	511,697.34	414,946.95	0.00		3,970,490.30
3000-3999	Employee Benefits	101,321.52	0.00	0.00	0.00	1,667,247.01	8,954,084.85	3,954,385.23	0.00		14,687,038.61
4000-4999	Books and Supplies	43,412.96	101.32	96,000.49	12,876.68	1,478,475.89	4,453,305.81	2,120,284.18	0.00		8,204,397.13
5000-5999	Services and Other Operating Expenditures	187.29	5,061.81	417.44	0.00	4,336.86	42,182.31	5,987.81	0.00		24,596.94
6000-6999	Capital Outlay	5,944.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00		63,930.70
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
<b>Total Direct Costs</b>											
7310	Transfers of Indirect Costs	150,866.24	6,016.35	476,581.45	61,957.02	5,768,584.00	13,972,228.37	6,514,160.25	0.00		26,950,393.68
7350	Transfers of Indirect Costs - Interfund	6,411.80	0.00	0.00	2,633.18	245,164.47	614,329.90	275,902.44	0.00		1,144,441.79
<b>Total Indirect Costs</b>											
<b>TOTAL BEFORE OBJECT 8980</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)	157,278.04	6,016.35	476,581.45	64,590.20	6,013,748.47	14,586,558.27	6,790,062.69	0.00		28,094,835.47
<b>TOTAL COSTS</b>											



Unaudited Actuals  
Special Education Maintenance of Effort  
2008-09 Actual vs. 2007-08 Actual Comparison  
2008-09 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	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	1,590.99	724,144.80	306,755.15	445,704.06	381,209.25	16,459,428.68	24,865,593.26			43,183,426.21
2000-2999	Classified Salaries	869,195.75	144.71	0.00	115,959.58	2,457,57.04	3,567,199.48	1,048,892.08			5,847,148.64
3000-3999	Employee Benefits	363,087.34	178,243.29	76,512.17	181,357.65	195,062.78	6,373,079.49	7,609,101.19			14,976,443.91
4000-4999	Books and Supplies	41,958.85	8,187.91	1,072.38	626.44	10,265.75	292,892.52	8,141.46			363,145.31
5000-5999	Services and Other Operating Expenditures	260,088.33	12,183.39	3,682.07	490.73	0.00	22,178,994.31	143,638.25			22,599,077.08
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	21,737.56	0.00			21,737.56
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	1,535,921.26	922,904.10	388,021.77	744,138.48	632,294.82	48,892,332.04	33,675,366.24		0.00	86,990,978.71
7310	Transfers of Indirect Costs	57,578.09	0.00	0.00	23,383.46	35,319.38	1,561,973.30	1,426,830.20			3,105,064.43
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	22,978,555.36	0.00	0.00	23,383.46	35,319.38	1,561,973.30	1,426,830.20			22,978,555.36
	Total Indirect Costs and PCR Allocations	23,036,133.45	0.00	0.00	23,383.46	35,319.38	1,561,973.30	1,426,830.20			26,083,639.79
	TOTAL BEFORE OBJECT 8980	24,572,054.71	922,904.10	388,021.77	767,521.94	667,614.20	50,454,305.34	35,102,196.44		0.00	113,074,618.50
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										13,487,288.00
<b>TOTAL COSTS</b>											
<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	100,112.88	0.00	0.00	0.00			100,112.88
2000-2999	Classified Salaries	0.00	0.00	0.00	42,910.64	0.00	68,938.48	68,409.07			180,258.19
3000-3999	Employee Benefits	0.00	0.00	0.00	50,632.25	0.00	34,087.15	33,372.93			118,092.33
4000-4999	Books and Supplies	0.00	13.34	0.00	283.82	1,250.94	15,686.78	1,104.71			18,339.59
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	400.00	0.00			400.00
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	13.34	0.00	193,939.59	1,250.94	119,112.41	102,896.71		0.00	417,202.99
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
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	13.34	0.00	193,939.59	1,250.94	119,112.41	102,896.71		0.00	417,202.99
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										16,925,572.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										13,487,288.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										19,302,132.43
<b>TOTAL COSTS</b>											
											50,132,195.42

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

2007-08 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2007-08 Report SEMA, 2007-08 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	122,390,691.95	45,494,468.90
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)		
_____		
_____		
5. 2007-08 Expenditures, Adjusted for 2008-09 MOE Calculation (Sum lines 1 through 4)	122,390,691.95	45,494,468.90
<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	7,639.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____		
_____		
3. 2007-08 Unduplicated Pupil Count, Adjusted for 2008-09 MOE Calculation (Line C1 plus Line C2)	7,639.00	

SELPA: Long Beach Unified (DL)

This form is used to check MOE for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2008-09 Expenditures by LEA (LE-CY) and the 2007-08 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

**TEST 1**

	Column A	Column B	Column C
	Actual Expenditures FY 2008-09 (LE-CY Worksheet)	Actual Expenditures FY 2007-08 (LE-PY Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES TEST</b>			
1. Total special education expenditures	141,169,453.97		
2. Less: Expenditures paid from federal sources	14,607,547.47		
3. Expenditures paid from state and local sources	126,561,906.50	122,390,691.95	4,171,214.55
4. Special education unduplicated pupil count	7,841	7,639	
5. Per capita state and local expenditures (A3/A4)	16,141.04	16,021.82	119.22
6. Expenditures from local sources	50,132,195.42	45,494,468.90	
7. Per capita local expenditures (A6/A4)	6,393.60	5,955.55	

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

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

**B. LOCAL EXPENDITURES TEST**

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

Click on the button that applies:

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

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

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

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

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

**SELPA:** Long Beach Unified (DL)

**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)	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: Long Beach Unified (DL)

**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>

Connie Jensen-Prgm / Susan Ginder- Financial  
Contact Name

562-997-8304 / 562-997-8328  
Telephone Number

Asst Superintendent of Special Education / Exec Director of Fiscal S  
Title

CJensen@lbschools.net/SGinder@lbschools.net  
E-mail Address

Unaudited Actuals  
Special Education Maintenance of Effort  
2009-10 Budget vs. 2008-09 Actual Comparison  
2009-10 Budget by LEA (LB-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, 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>											
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>											
1000-1999	Certificated Salaries	0.00	769,276.00	713,536.00	2,709,520.00	1,939,331.00	15,301,783.00	23,944,945.00	0.00		45,377,391.00
2000-2999	Classified Salaries	782,728.00	0.00	0.00	102,471.00	2,357,866.00	10,793,521.00	5,298,513.00	0.00		19,335,100.00
3000-3999	Employee Benefits	301,819.00	116,028.00	331,123.00	811,381.00	1,423,129.00	4,850,090.00	18,393,559.00	0.00		26,227,129.00
4000-4999	Books and Supplies	162,630.00	7,360.00	10,122.00	74,797.00	10,587.00	360,930.00	0.00	0.00		628,426.00
5000-5999	Services and Other Operating Expenditures	854,240.00	3,439.00	2,391.00	2,705.00	373,540.00	24,622,215.00	2,010,871.00	0.00		27,869,401.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	21,738.00	8,418.00	0.00		30,156.00
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	2,101,418.00	896,103.00	1,057,172.00	3,699,874.00	6,104,453.00	55,950,277.00	49,656,306.00	0.00	0.00	119,465,603.00
7310	Transfers of Indirect Costs	209,950.00	0.00	0.00	38,302.00	336,716.00	2,109,086.00	1,812,440.00	0.00		4,506,494.00
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	209,950.00	0.00	0.00	38,302.00	336,716.00	2,109,086.00	1,812,440.00	0.00	0.00	4,506,494.00
	TOTAL COSTS	2,311,368.00	896,103.00	1,057,172.00	3,738,176.00	6,441,169.00	58,059,363.00	51,468,746.00	0.00	0.00	123,972,097.00
<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	0.00	769,276.00	318,026.00	558,112.00	368,945.00	15,030,927.00	23,882,387.00			40,927,673.00
2000-2999	Classified Salaries	699,842.00	0.00	0.00	102,471.00	307,000.00	3,459,047.00	1,212,245.00			5,780,505.00
3000-3999	Employee Benefits	258,438.00	116,028.00	215,213.00	150,836.00	0.00	4,679,671.00	10,565,555.00			15,981,741.00
4000-4999	Books and Supplies	162,630.00	7,360.00	0.00	74,797.00	0.00	353,385.00	0.00			598,172.00
5000-5999	Services and Other Operating Expenditures	854,240.00	1,539.00	2,391.00	1,296.00	959.00	15,792,941.00	2,006,995.00			18,660,361.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	21,738.00	8,418.00			30,156.00
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	1,975,150.00	894,203.00	535,630.00	887,512.00	676,904.00	39,333,709.00	37,675,600.00		0.00	81,978,708.00
7310	Transfers of Indirect Costs	209,950.00	0.00	0.00	19,217.00	0.00	1,260,973.00	1,273,728.00			2,763,668.00
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	209,950.00	0.00	0.00	19,217.00	0.00	1,260,973.00	1,273,728.00		0.00	2,763,668.00
	TOTAL BEFORE OBJECT 8980	2,185,100.00	894,203.00	535,630.00	906,729.00	676,904.00	40,594,682.00	38,949,328.00		0.00	84,742,676.00
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)										6,353,044.00
	TOTAL COSTS										91,095,620.00

Unaudited Actuals  
Special Education Maintenance of Effort  
2008-10 Budget vs. 2008-09 Actual Comparison  
2008-10 Budget by LEA (LB-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, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Plus: ARRA 08-09 Expenditures (From LEA Exps Worksheet)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 06, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	86,820.00	0.00	0.00	0.00			86,820.00
2000-2999	Classified Salaries	0.00	0.00	0.00	34,845.00	0.00	78,869.00	78,869.00			182,593.00
3000-3999	Employee Benefits	0.00	0.00	0.00	49,555.00	0.00	41,344.00	42,420.00			133,319.00
4000-4999	Books and Supplies	0.00	0.00	0.00	73,337.00	0.00	0.00	0.00			73,337.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	910.00	0.00	0.00	0.00			910.00
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	245,467.00	0.00	120,213.00	121,289.00		0.00	486,969.00
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	245,467.00	0.00	120,213.00	121,289.00		0.00	486,969.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										18,412,470.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)										6,353,044.00
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)										19,152,953.00
	TOTAL COSTS										42,405,436.00

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

Unaudited Actuals  
Special Education Maintenance of Effort  
2008-10 Budget vs. 2008-09 Actual Comparison  
2008-09 Expenditures by LEA (LE-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, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>											
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>											
1000-1999	Certificated Salaries	1,590.99	724,998.02	686,918.67	494,784.42	2,994,928.18	16,970,096.02	25,280,540.21	0.00		47,153,856.51
2000-2999	Classified Salaries	970,517.27	144.71	0.00	115,959.58	1,913,004.05	12,521,284.33	5,013,277.31	0.00		20,534,187.25
3000-3999	Employee Benefits	406,500.30	178,344.61	172,512.66	194,234.33	1,573,538.67	10,826,385.10	9,729,325.37	0.00		23,180,841.04
4000-4999	Books and Supplies	42,146.14	8,187.91	1,072.38	626.44	15,071.06	303,880.78	16,757.54	0.00		387,742.25
5000-5999	Services and Other Operating Expenditures	266,032.80	17,245.20	4,099.51	490.73	4,336.86	22,221,176.62	149,626.06	0.00		22,663,007.78
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	21,737.56	0.00	0.00		21,737.56
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	1,686,787.50	928,920.45	864,603.22	806,095.50	6,600,878.82	62,864,560.41	40,189,526.49	0.00	0.00	113,941,372.39
7310	Transfers of Indirect Costs	63,989.89	0.00	0.00	26,016.64	280,483.85	2,176,303.20	1,702,732.64	0.00		4,249,526.22
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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	63,989.89	0.00	0.00	26,016.64	280,483.85	2,176,303.20	1,702,732.64	0.00		4,249,526.22
	<b>TOTAL COSTS</b>	<b>1,750,777.39</b>	<b>928,920.45</b>	<b>864,603.22</b>	<b>832,112.14</b>	<b>6,881,362.67</b>	<b>65,040,863.61</b>	<b>41,892,259.13</b>	<b>0.00</b>	<b>0.00</b>	<b>118,190,898.61</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	0.00	853.22	380,163.52	48,080.34	2,613,718.93	511,667.34	414,946.95	0.00		3,970,430.30
2000-2999	Classified Salaries	101,321.52	0.00	0.00	0.00	1,667,247.01	8,954,084.85	3,964,385.23	0.00		14,687,038.61
3000-3999	Employee Benefits	43,412.96	101.32	96,000.49	12,876.68	1,478,475.89	4,453,305.61	2,120,224.16	0.00		8,204,397.13
4000-4999	Books and Supplies	187.29	0.00	0.00	0.00	4,805.31	10,888.26	8,616.08	0.00		24,596.94
5000-5999	Services and Other Operating Expenditures	5,944.47	5,061.81	417.44	0.00	4,336.86	42,182.31	5,987.81	0.00		63,930.70
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	150,866.24	6,016.35	476,581.45	61,957.02	5,768,584.00	13,972,228.37	6,514,160.25	0.00	0.00	26,950,393.68
7310	Transfers of Indirect Costs	6,411.80	0.00	0.00	2,633.18	245,164.47	614,329.90	275,902.44	0.00		1,144,441.79
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	6,411.80	0.00	0.00	2,633.18	245,164.47	614,329.90	275,902.44	0.00	0.00	1,144,441.79
	<b>TOTAL BEFORE OBJECT 8880</b>	<b>157,278.04</b>	<b>6,016.35</b>	<b>476,581.45</b>	<b>64,590.20</b>	<b>6,013,748.47</b>	<b>14,586,558.27</b>	<b>6,790,062.69</b>	<b>0.00</b>	<b>0.00</b>	<b>28,094,835.47</b>
8880	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)										13,487,288.00
	<b>TOTAL COSTS</b>										<b>14,607,547.47</b>



Unaudited Actuals  
Special Education Maintenance of Effort  
2009-10 Budget vs. 2008-09 Actual Comparison  
2008-09 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5110)	Special Education, Preschool Students (Goal 5130)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5150)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5170)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 5404)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)		1,590.99	724,144.80	308,755.15	445,704.08	381,209.25	16,458,428.68	24,865,593.26			43,183,426.21
1000-1999	Certificated Salaries	869,195.75	144.71	0.00	115,959.58	245,757.04	3,567,199.48	1,048,892.08			5,847,148.64
2000-2999	Classified Salaries	363,087.34	178,243.29	76,512.17	181,357.65	195,062.78	6,373,079.49	7,609,101.19			14,976,443.91
3000-3999	Employee Benefits	41,958.85	8,187.91	1,072.38	626.44	10,265.75	292,892.52	8,141.45			363,145.31
4000-4999	Books and Supplies	260,088.33	12,183.39	3,682.07	490.73	0.00	22,178,994.31	143,638.25			22,599,077.08
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	21,737.56	0.00			21,737.56
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	1,535,921.26	922,904.10	388,021.77	744,138.48	832,294.82	48,892,332.04	33,675,366.24	0.00	0.00	86,990,978.71
	Total Direct Costs										3,105,084.43
7310	Transfers of Indirect Costs	57,578.09	0.00	0.00	23,383.46	35,319.38	1,561,973.30	1,425,830.20			3,105,084.43
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)	57,578.09	0.00	0.00	23,383.46	35,319.38	1,561,973.30	1,425,830.20			3,105,084.43
	Total Indirect Costs	1,593,499.35	922,904.10	388,021.77	767,521.94	867,614.20	50,454,305.34	35,102,196.44	0.00	0.00	90,096,063.14
8980	TOTAL BEFORE OBJECT 8980										13,487,288.00
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										103,583,351.14
	TOTAL COSTS										117,070,639.14
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		0.00	0.00	0.00	100,112.88	0.00	0.00	0.00			100,112.88
1000-1999	Certificated Salaries	0.00	0.00	0.00	42,910.64	0.00	66,935.48	68,409.07			180,258.19
2000-2999	Classified Salaries	0.00	0.00	0.00	50,632.25	0.00	34,087.15	33,372.93			118,092.33
3000-3999	Employee Benefits	0.00	0.00	0.00	283.82	1,250.94	15,686.78	1,104.71			18,339.59
4000-4999	Books and Supplies	0.00	13.34	0.00	0.00	0.00	400.00	0.00			400.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
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	13.34	0.00	193,939.59	1,250.94	119,112.41	102,866.71		0.00	417,202.99
	Total Direct Costs										0.00
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
8091, 8099	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980										417,202.99
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										16,925,572.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										13,487,288.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals: resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										19,302,132.43
	TOTAL COSTS										50,132,195.42

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

SELPA: Long Beach Unified (DL)

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.

<u>TEST 1</u>	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Budgeted Amounts FY 2009-10 (LB-B Worksheet)</u>	<u>Actual Expenditures FY 2008-09 (LE-B Worksheet)</u>	<u>Difference (A - B)</u>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES TEST</b>			
1. Total special education expenditures	123,972,097.00	118,190,898.61	
2. Less: Expenditures paid from federal sources	32,876,477.00	14,607,547.47	
3. Expenditures paid from state and local sources	91,095,620.00	103,583,351.14	(12,487,731.14)
4. Special education unduplicated pupil count	7,841	7,841	
5. Per capita state and local expenditures (A3/A4)	11,617.86	13,210.48	(1,592.62)
6. Expenditures paid from local sources	42,405,436.00	50,132,195.42	
7. Per capita local expenditures (A6/A4)	5,408.17	6,393.60	

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:

X

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

a. Local expenditures (Line A6)

b. Per capita local expenditures (Line A7)

<u>Budget FY 2009-10</u>	<u>Actual FY 2008-09</u>	<u>Difference</u>
42,405,436.00	50,132,195.42	(7,726,759.42)
5,408.17	6,393.60	(985.43)

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)

<u>Budget FY 2009-10</u>	<u>Base</u>	<u>Difference</u>

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:** Long Beach Unified (DL)

**TEST 2**

	<u>State and Local</u>	<u>Local Only</u>
Excess of prior year's expenditures over current year's budget, if MOE is not met in Test 1: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only)	<u>12,487,731.14</u>	<u>7,726,759.42</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>32,876,477.00</u>	
Less: Prior year's funding	<u>14,607,547.00</u>	
Increase in funding (if difference is positive)	<u>18,268,930.00</u>	
50% of increase in funding	<u>9,134,465.00</u>	
Enter portion used to reduce expenditures (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)	<u>9,134,465.00</u>	<u>9,134,465.00</u>
Excess of prior year's expenditures after the 50% allowance or portion thereof	<u>3,353,266.14</u>	<u>(1,407,705.58)</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:** Long Beach Unified (DL)

**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>

Connie Jensen-Prgm/Susan Ginder- Fiscal  
Contact Name

562-997-8304/562-997-8126  
Telephone Number

Asst Superintendent of Special Education/Exec. Director of Fiscal Servi  
Title

C.Jensen@lbschools.net/SGinder@lbschools.net  
E-mail Address

Charter Number: 058

To the entity that approved the charter school:

2008-09 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: Daphne Ching-Jackson Date: 8/18/09  
Charter School Official  
(Original signature required)

Printed Name: Daphne Ching-Jackson Title: Executive Director

To the County Superintendent of Schools:

2008-09 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: Chris Steinhauser Date: 9/2/09  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed Name: Chris Steinhauser Title: Superintendent

To the Superintendent of Public Instruction:

2008-09 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

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

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Shelly Silveri  
Name  
VP School Finance  
Title  
310-394-1152  
Telephone  
ssilveri@sbglobal.net  
E-mail Address

For Charter School:

Daphne Ching-Jackson  
Name  
Executive Director  
Title  
562-435-7181  
Telephone  
dchingjackson@lbschools.net  
E-mail Address

SACS2009ALL Financial Reporting Software - 2009.2.0  
8/25/2009 9:13:08 AM

19-64725-6113146

Unaudited Actuals  
2008-09 Unaudited Actuals  
Technical Review Checks

Constellation Community Charter Middle  
Long Beach Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration is either zero or exceeds 25%. LEAs with these percentages may have incorrectly coded general administration costs. Please review the GL data extracted on Line A1 and any amount entered on Line A2a in Part I of the Indirect Cost Rate Worksheet (Form ICR) and correct the data if necessary. EXCEPTION

Percentage of plant services costs attributable to general administration (Part I, Line C) is 0.00%  
Explanation:None reported.

IC-PCT - (W) - The straight percentage of indirect costs (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate. EXCEPTION

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 0.42%  
Explanation:None reported.

IC-BD-SUPT-NOT-ZERO - (W) - There are no Board and Superintendent costs

reported in Form ICR, Part III, Line B7. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7) 0.00  
 Explanation:None reported.

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7) 0.00

Other General Administration, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line A1) 5,705.00  
 Ratio is 0.00%

Explanation:None reported.

DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: EXCEPTION

<u>Long-Term Liability Type</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>
DEBT.BTYPE.OTH.DEBT.9669	780,000.00	780,000.00

Explanation:No change to long-term debt.

**EXPORT CHECKS**

Checks Completed.

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	876,054.00	804,766.00	-8.1%
2) Federal Revenue		8100-8299	292,822.00	204,036.00	-30.3%
3) Other State Revenue		8300-8599	219,266.00	180,310.00	-17.8%
4) Other Local Revenue		8600-8799	175,488.00	100,342.00	-42.8%
5) TOTAL, REVENUES			1,563,630.00	1,289,454.00	-17.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	488,677.00	396,649.00	-18.8%
2) Classified Salaries		2000-2999	187,203.00	157,682.00	-15.8%
3) Employee Benefits		3000-3999	145,461.00	129,370.00	-11.1%
4) Books and Supplies		4000-4999	106,205.00	145,317.00	36.8%
5) Services and Other Operating Expenses		5000-5999	427,184.00	419,509.00	-1.8%
6) Depreciation		6000-6999	3,196.00	2,546.00	-20.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	86,256.00	9,294.00	-89.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,444,182.00	1,260,367.00	-12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			119,448.00	29,087.00	-75.6%
<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>			119,448.00	29,087.00	-75.6%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,224,978.00	1,344,426.00	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,224,978.00	1,344,426.00	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,224,978.00	1,344,426.00	9.8%
2) Ending Net Assets, June 30 (E + F1e)			1,344,426.00	1,373,513.00	2.2%
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	44,383.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,300,043.00		
d) Unappropriated Amount		9790		1,373,513.00	

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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	236,838.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
		9150	0.00		
2) Investments					
3) Accounts Receivable		9200	241,485.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,983.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	44,383.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	2,047,782.00		
b) Land Improvements		9420	1,589.00		
c) Accumulated Depreciation - Land Improvements		9425	(1,534.00)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	11,674.00		
g) Accumulated Depreciation - Equipment		9445	(2,482.00)		
h) Work in Progress		9450	581,631.00		
10) TOTAL, ASSETS			3,163,349.00		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	36,935.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,983.00		
4) Current Loans		9640	1,000,000.00		
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	780,000.00		
7) TOTAL, LIABILITIES			1,818,918.00		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			1,344,431.00		

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	756,594.00	679,213.00	-10.2%
State Aid - Prior Years		8019	(1,803.00)	0.00	-100.0%
<b>Revenue Limit Transfers</b>					
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	121,263.00	125,553.00	3.5%
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>876,054.00</b>	<b>804,766.00</b>	<b>-8.1%</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	45,946.00	62,988.00	37.1%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	136,626.00	132,954.00	-2.7%
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	110,250.00	8,094.00	-92.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>292,822.00</b>	<b>204,036.00</b>	<b>-30.3%</b>
<b>OTHER STATE REVENUE</b>					
<b>Other State Apportionments</b>					
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	0.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.0%
Child Nutrition Programs		8520	4,568.00	6,635.00	45.2%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	19,000.00	18,622.00	-2.0%
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	195,698.00	155,053.00	-20.8%
<b>TOTAL OTHER STATE REVENUE</b>			<b>219,266.00</b>	<b>180,310.00</b>	<b>-17.8%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales		8631	0.00	0.00	0.0%
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	100.00	New
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	242.00	242.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Fees and Contracts</b>					
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	175,246.00	100,000.00	-42.9%
Tuition		8710	0.00	0.00	0.0%
<b>Transfers of Apportionments</b>					
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>			<b>175,488.00</b>	<b>100,342.00</b>	<b>-42.8%</b>
<b>TOTAL, REVENUES</b>			<b>1,563,630.00</b>	<b>1,289,454.00</b>	<b>-17.5%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	488,677.00	396,649.00	-18.8%
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>			<b>488,677.00</b>	<b>396,649.00</b>	<b>-18.8%</b>
<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	85,064.00	85,064.00	0.0%
Clerical, Technical and Office Salaries		2400	102,139.00	72,618.00	-28.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>187,203.00</b>	<b>157,682.00</b>	<b>-15.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	40,316.00	32,724.00	-18.8%
PERS		3201-3202	17,178.00	15,309.00	-10.9%
OASDI/Medicare/Alternative		3301-3302	21,090.00	17,814.00	-15.5%
Health and Welfare Benefits		3401-3402	40,180.00	49,886.00	24.2%
Unemployment Insurance		3501-3502	2,245.00	1,663.00	-25.9%
Workers' Compensation		3601-3602	13,665.00	11,974.00	-12.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,787.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>145,461.00</b>	<b>129,370.00</b>	<b>-11.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	10,194.00	50,000.00	390.5%
Books and Other Reference Materials		4200	564.00	1,000.00	77.3%
Materials and Supplies		4300	20,974.00	20,196.00	-3.7%
Noncapitalized Equipment		4400	2,545.00	4,121.00	61.9%
Food		4700	71,928.00	70,000.00	-2.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>106,205.00</b>	<b>145,317.00</b>	<b>36.8%</b>

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	13,929.00	10,799.00	-22.5%
Dues and Memberships		5300	3,316.00	5,511.00	66.2%
Insurance		5400-5450	11,683.00	12,000.00	2.7%
Operations and Housekeeping Services		5500	20,939.00	25,803.00	23.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	195,658.00	191,496.00	-2.1%
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	175,954.00	169,700.00	-3.6%
Communications		5900	5,705.00	4,200.00	-26.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>427,184.00</b>	<b>419,509.00</b>	<b>-1.8%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	3,196.00	2,546.00	-20.3%
<b>TOTAL, DEPRECIATION</b>			<b>3,196.00</b>	<b>2,546.00</b>	<b>-20.3%</b>
<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	10,092.00	9,294.00	-7.9%
Debt Service					
Debt Service - Interest		7438	76,164.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>86,256.00</b>	<b>9,294.00</b>	<b>-89.2%</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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			1,444,182.00	1,260,367.00	-12.7%

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%
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	876,054.00	804,766.00	-8.1%
2) Federal Revenue		8100-8299	292,822.00	204,036.00	-30.3%
3) Other State Revenue		8300-8599	219,266.00	180,310.00	-17.8%
4) Other Local Revenue		8600-8799	175,488.00	100,342.00	-42.8%
5) TOTAL, REVENUES			1,563,630.00	1,289,454.00	-17.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		628,059.00	552,395.00	-12.0%
2) Instruction - Related Services	2000-2999		599,181.00	410,808.00	-31.4%
3) Pupil Services	3000-3999		71,928.00	70,000.00	-2.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		8,901.00	6,746.00	-24.2%
8) Plant Services	8000-8999		49,857.00	211,124.00	323.5%
9) Other Outgo	9000-9999	Except 7600-7699	86,256.00	9,294.00	-89.2%
10) TOTAL, EXPENSES			1,444,182.00	1,260,367.00	-12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			119,448.00	29,087.00	-75.6%
<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>			119,448.00	29,087.00	-75.6%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,224,978.00	1,344,426.00	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,224,978.00	1,344,426.00	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,224,978.00	1,344,426.00	9.8%
2) Ending Net Assets, June 30 (E + F1e)			1,344,426.00	1,373,513.00	2.2%
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	44,383.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount			1,300,043.00	1,373,513.00	

<u>Resource</u>	<u>Description</u>	<u>2008-09 Unaudited Actuals</u>	<u>2009-10 Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
<b>HIGH SCHOOL</b>						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
<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						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	0.00	0.00	0.00	0.00	0.00	0.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students						
14. Adults Enrolled, State Apportioned						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	0.00	0.00	0.00	0.00	0.00	0.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY						
20. HIGH SCHOOL						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	0.00	0.00	0.00	0.00	0.00	0.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
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	150.29	150.81	150.29	154.00	154.00	154.00
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	150.29	150.81	150.29	154.00	154.00	154.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

Unaudited Actuals  
2008-09 Unaudited Actuals  
Schedule of Long-Term Liabilities

Installation Community Charter Middle  
ng Beach Unified  
s Angeles County

	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			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	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<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	780,000.00		780,000.00	0.00	0.00	780,000.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	780,000.00	0.00	780,000.00	0.00	0.00	780,000.00	0.00



**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) 0.00
- 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) 821,341.00

**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) 0.00%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,705.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
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)	0.00
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)	5,705.00
9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$.00, minus [2nd prior year indirect cost rate of 0% times Line B18])	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,705.00

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	628,059.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	599,181.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	71,928.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	0.00
8. External Financial Audit - Other (Function 7191, objects 5000-5999)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	23,484.00
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)	26,373.00
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)	0.00
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)	0.00
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)	1,349,025.00

**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) 0.42%

**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/lc/](http://www.cde.ca.gov/fg/ac/lc/))  
 (Line A10 divided by Line B18) 0.42%

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	0.00		0.00	0.00
2. State Lottery Revenue	8560	15,580.00		3,420.00	19,000.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		15,580.00	0.00	3,420.00	19,000.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	15,580.00			15,580.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		3,420.00	3,420.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	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 )		15,580.00	0.00	3,420.00	19,000.00
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget 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	1,444,182.00
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	187,140.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,196.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	76,164.00
4. Other Transfers Out	All	9200	7200-7299	10,092.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
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)				89,452.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				1,167,590.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				1,167,590.00

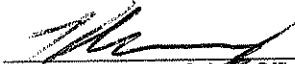
<b>Section II - Expenditures Per ADA</b>		<b>2008-09 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form ADC, Annual ADA column, lines 3, 6, and 26)		150.81
B. Supplemental Instructional Hours converted to ADA (Form ADC, Annual ADA column, lines 21 and 27)	0.00	Divided by 700 0.00
C. Total ADA before adjustments (Lines A plus B)		150.81
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		150.81
F. Expenditures per ADA (Line I.G divided by line II.E)		\$7,742.13
<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.)	1,231,656.00	8,035.86
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	1,231,656.00	8,035.86
B. Required effort (Line A.2 times 90%)	1,108,490.40	7,232.27
C. Current year expenditures (Line I.G and line II.F)	1,167,590.00	7,742.13
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

Charter Number: 1045

To the entity that approved the charter school:

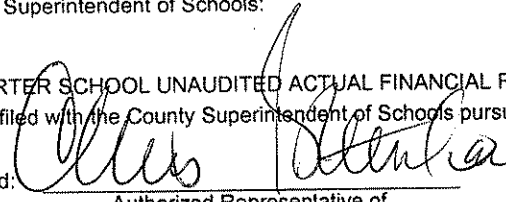
2008-09 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed:  Date: 8/11/09  
Charter School Official  
(Original signature required)

Printed Name: Ted Hamory Title: Executive Director

To the County Superintendent of Schools:

2008-09 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed:  Date: 9/2/09  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed Name: Chris Steinhauser Title: Superintendent

To the Superintendent of Public Instruction:

2008-09 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

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

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

James Suarez  
Name  
Special Project Services/Elementary Office  
Title  
(562) 997-8396  
Telephone  
jsuarez@lbschools.net  
E-mail Address

For Charter School:

Lisa Kalem  
Name  
Controller  
Title  
562 426 0689  
Telephone  
lisa@thenewcityschool.org  
E-mail Address

SACS2009ALL Financial Reporting Software - 2009.2.0  
8/25/2009 10:33:26 AM

19-64725-0118471

Unaudited Actuals  
2008-09 Unaudited Actuals  
Technical Review Checks

Colegio New City  
Long Beach Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

#### SUPPLEMENTAL CHECKS

IC-ADMIN-NOT-ZERO - (W) - There are no Other General Administration costs reported in Form ICR, Part III, Line A1. Please review your records and make any necessary corrections. EXCEPTION

Other general administration costs, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line A1) 0.00  
Explanation: Indirect costs are those of the cmo - costed in as a consulting fee.

IC-BD-SUPT-NOT-ZERO - (W) - There are no Board and Superintendent costs reported in Form ICR, Part III, Line B7. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7) 0.00  
Explanation: There is no board costs. CMO costs are built in as consulting.

### EXPORT CHECKS

Checks Completed.



Unaudited Actuals  
 Charter Schools Enterprise Fund  
 Expenses by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	182,017.00	0.00	-100.0%
2) Federal Revenue		8100-8299	482,778.00	0.00	-100.0%
3) Other State Revenue		8300-8599	40,238.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,954.00	0.00	-100.0%
5) TOTAL REVENUES			718,987.00	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	254,358.00	0.00	-100.0%
2) Classified Salaries		2000-2999	72,867.67	0.00	-100.0%
3) Employee Benefits		3000-3999	53,830.00	0.00	-100.0%
4) Books and Supplies		4000-4999	88,626.22	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	182,471.03	0.00	-100.0%
6) Depreciation		6000-6999	1,440.00	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 EXPENSES			653,592.92	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			65,394.08	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%

Unaudited Actuals  
 Charter Schools Enterprise Fund  
 Expenses by Object

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>			65,394.08	0.00	-100.0%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	0.00	65,394.08	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	65,394.08	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			0.00	65,394.08	New
2) Ending Net Assets, June 30 (E + F1e)			65,394.08	65,394.08	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	10,827.01	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	54,567.07		
d) Unappropriated Amount		9790		65,394.08	

Unaudited Actuals  
 Charter Schools Enterprise Fund  
 Expenses by Object

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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
		9150	0.00		
2) Investments					
3) Accounts Receivable		9200	130,000.00		
4) Due from Grantor Government		9290	54,090.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	10,827.01		
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	4,413.19		
e) Accumulated Depreciation - Buildings		9435	(73.35)		
f) Equipment		9440	1,930.94		
g) Accumulated Depreciation - Equipment		9445	(1,366.18)		
h) Work in Progress		9450	263,806.80		
10) TOTAL ASSETS			463,628.41		

Unaudited Actuals  
 Charter Schools Enterprise Fund  
 Expenses by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	58,066.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	340,168.03		
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			398,234.33		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			65,394.08		

Unaudited Actuals  
 Charter Schools Enterprise Fund  
 Expenses by Object

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	162,907.00	0.00	-100.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
<b>Revenue Limit Transfers</b>					
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	19,110.00	0.00	-100.0%
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>182,017.00</b>	<b>0.00</b>	<b>-100.0%</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	11,251.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	400,000.00	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	71,527.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>482,778.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
<b>Other State Apportionments</b>					
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%

Unaudited Actuals  
 Charter Schools Enterprise Fund  
 Expenses by Object

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	0.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	34,830.00	0.00	-100.0%
Child Nutrition Programs		8520	2,392.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.0%
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	3,016.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>40,238.00</b>	<b>0.00</b>	<b>-100.0%</b>

Unaudited Actuals  
 Charter Schools Enterprise Fund  
 Expenses by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales		8631	0.00	0.00	0.0%
Sale of Equipment/Supplies					
Sale of Publications		8632	5,792.00	0.00	-100.0%
Food Service Sales		8634	1,097.00	0.00	-100.0%
All Other Sales		8639	140.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Fees and Contracts</b>					
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	6,925.00	0.00	-100.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>Transfers of Apportionments</b>					
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>			13,954.00	0.00	-100.0%
<b>TOTAL REVENUES</b>			718,987.00	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	131,104.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	110,729.00	0.00	-100.0%
Other Certificated Salaries		1900	12,525.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>254,358.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	7,150.00	0.00	-100.0%
Classified Support Salaries		2200	18,744.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	46,973.67	0.00	-100.0%
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>			<b>72,867.67</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	19,951.00	0.00	-100.0%
PERS		3201-3202	6,255.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	5,275.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	18,083.00	0.00	-100.0%
Unemployment Insurance		3501-3502	983.00	0.00	-100.0%
Workers' Compensation		3601-3602	3,283.00	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	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>53,830.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	103.00	0.00	-100.0%
Books and Other Reference Materials		4200	6,540.22	0.00	-100.0%
Materials and Supplies		4300	25,136.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	56,847.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>88,626.22</b>	<b>0.00</b>	<b>-100.0%</b>



Unaudited Actuals  
 Charter Schools Enterprise Fund  
 Expenses by Object

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	5,810.03	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	125,208.00	0.00	-100.0%
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	47,914.00	0.00	-100.0%
Communications		5900	3,539.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>182,471.03</b>	<b>0.00</b>	<b>-100.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	1,440.00	0.00	-100.0%
<b>TOTAL, DEPRECIATION</b>			<b>1,440.00</b>	<b>0.00</b>	<b>-100.0%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Unaudited Actuals  
 Charter Schools Enterprise Fund  
 Expenses by Object

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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL EXPENSES</b>			653,592.92	0.00	-100.0%

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%
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals  
 Charter Schools Enterprise Fund  
 Expenses 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	182,017.00	0.00	-100.0%
2) Federal Revenue		8100-8299	482,778.00	0.00	-100.0%
3) Other State Revenue		8300-8599	40,238.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,954.00	0.00	-100.0%
5) TOTAL REVENUES			718,987.00	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		188,412.22	0.00	-100.0%
2) Instruction - Related Services	2000-2999		201,331.67	0.00	-100.0%
3) Pupil Services	3000-3999		57,975.00	0.00	-100.0%
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		45,497.33	0.00	-100.0%
8) Plant Services	8000-8999		160,376.70	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			653,592.92	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			65,394.08	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 NET ASSETS (C + D4)</b>			65,394.08	0.00	-100.0%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	0.00	65,394.08	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	65,394.08	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			0.00	65,394.08	New
2) Ending Net Assets, June 30 (E + F1e)			65,394.08	65,394.08	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	10,827.01	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount			54,567.07	65,394.08	

<u>Resource</u>	<u>Description</u>	<u>2008-09 Unaudited Actuals</u>	<u>2009-10 Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
<b>HIGH SCHOOL</b>						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
<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						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	0.00	0.00	0.00	0.00	0.00	0.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students						
14. Adults Enrolled, State Apportioned						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	0.00	0.00	0.00	0.00	0.00	0.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY						
20. HIGH SCHOOL						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	0.00	0.00	0.00	0.00	0.00	0.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
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)	29.31	27.93	29.31	75.00	75.00	75.00
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	29.31	27.93	29.31	75.00	75.00	75.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						



Unaudited Actuals  
2008-09 Unaudited Actuals  
Schedule of Long-Term Liabilities

Legio New City  
ing Beach Unified  
s Angeles County

	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			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	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<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

**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) 0.00
- 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. 44,658.49
  - 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.

CMO costs are brought in on 5800

**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) 381,055.67

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 11.72%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	0.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	18,627.38
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)	0.00
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)	18,627.38
9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$.00, minus [2nd prior year indirect cost rate of 0% times Line B18])	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	18,627.38

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	188,412.22
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	201,331.67
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	57,975.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	0.00
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)	45,497.33
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	140,309.32
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)	0.00
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)	0.00
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)	0.00
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)	633,525.54

**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) 2.94%

**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) 2.94%

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	0.00		0.00	0.00
2. State Lottery Revenue	8560	0.00		0.00	0.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		0.00	0.00	0.00	0.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	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)		0.00	0.00	0.00	0.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget 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	653,592.92
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	485,170.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,440.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
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)				1,440.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				166,982.92
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				166,982.92


<b>Section II - Expenditures Per ADA</b>		<b>2008-09 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form ADC, Annual ADA column, lines 3, 6, and 26)		27.93
B. Supplemental Instructional Hours converted to ADA (Form ADC, Annual ADA column, lines 21 and 27)	0.00 Divided by 700	0.00
C. Total ADA before adjustments (Lines A plus B)		27.93
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		27.93
F. Expenditures per ADA (Line I.G divided by line II.E)		\$5,978.62
<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.)	0.00	0.00
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	0.00	0.00
B. Required effort (Line A.2 times 90%)	0.00	0.00
C. Current year expenditures (Line I.G and line II.F)	166,982.92	5,978.62
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 Calculation Incomplete	
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

Charter Number: 0291

To the entity that approved the charter school:

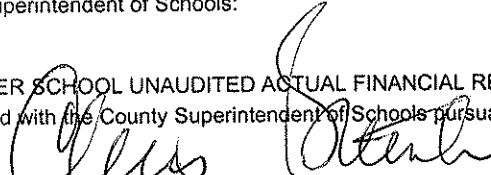
2008-09 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed:  Date: 8/11/09  
Charter School Official  
(Original signature required)

Printed Name: Ted Hamory Title: Executive Director

To the County Superintendent of Schools:

2008-09 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed:  Date: 9/2/09  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed Name: Chris Steinhauser Title: Superintendent

To the Superintendent of Public Instruction:

2008-09 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

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

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

James Suarez  
Name

Special Project Services/Elementary Office  
Title

(562) 997-8396  
Telephone

jsuarez@lbschools.net  
E-mail Address

For Charter School:

Lisa Kalem  
Name

Controller  
Title

562 436 0689  
Telephone

lisa@thenewcityschool.org  
E-mail Address



SACS2009ALL Financial Reporting Software - 2009.2.0  
8/25/2009 9:15:59 AM

19-64725-6118269

Unaudited Actuals  
2008-09 Unaudited Actuals  
Technical Review Checks

New City  
Long Beach Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration is either zero or exceeds 25%. LEAs with these percentages may have incorrectly coded general administration costs. Please review the GL data extracted on Line A1 and any amount entered on Line A2a in Part I of the Indirect Cost Rate Worksheet (Form ICR) and correct the data if necessary. EXCEPTION

Percentage of plant services costs attributable to general administration (Part I, Line C) is 0.00%  
Explanation: Due to building rentals and construction costs this is correct.

IC-PCT - (W) - The straight percentage of indirect costs (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate. EXCEPTION

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 28.11%  
Explanation: Charter School - not a school district. Indirect costs are charged to non profit charter management organization

ACS2009ALL Financial Reporting Software - 2009.2.0  
 9-64725-6118269-New City-Unaudited Actuals 2008-09 Unaudited Actuals  
 /25/2009 9:15:59 AM

IC-BD-SUPT-NOT-ZERO - (W) - There are no Board and Superintendent costs reported in Form ICR, Part III, Line B7. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7) 0.00  
 Explanation: There is no board or superintendent costs.

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7) 0.00

Other General Administration, less portion charged to restricted resources or specific goals 763,909.00  
 (Form ICR, Part III, Line A1) Ratio is 0.00%

Explanation: School does not have a superintendent

## EXPORT CHECKS

Checks Completed.

Unaudited Actuals  
Charter Schools Enterprise Fund  
Expenses by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	2,409,949.13	0.00	-100.0%
2) Federal Revenue		8100-8299	403,632.00	0.00	-100.0%
3) Other State Revenue		8300-8599	881,079.57	0.00	-100.0%
4) Other Local Revenue		8600-8799	325,611.00	0.00	-100.0%
5) TOTAL, REVENUES			4,020,271.70	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	1,258,005.00	0.00	-100.0%
2) Classified Salaries		2000-2999	358,188.00	0.00	-100.0%
3) Employee Benefits		3000-3999	260,933.00	0.00	-100.0%
4) Books and Supplies		4000-4999	276,933.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	1,327,392.00	0.00	-100.0%
6) Depreciation		6000-6999	143,050.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	58,566.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,683,067.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			337,204.70	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%

Unaudited Actuals  
Charter Schools Enterprise Fund  
Expenses by Object

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>			337,204.70	0.00	-100.0%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	505,287.00	785,836.75	55.5%
b) Audit Adjustments		9793	(56,654.95)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			448,632.05	785,836.75	75.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			448,632.05	785,836.75	75.2%
2) Ending Net Assets, June 30 (E + F1e)			785,836.75	785,836.75	0.0%
Components of Ending Net Assets					
a) Reserve for Revolving Cash					
Stores		9711	0.00	0.00	0.0%
Prepaid Expenditures		9712	0.00	0.00	0.0%
All Others		9713	35,359.18	0.00	-100.0%
General Reserve		9719	0.00	0.00	0.0%
Legally Restricted Balance		9730	0.00	0.00	0.0%
b) Designated Amounts		9740	0.00	0.00	0.0%
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	750,477.57		
d) Unappropriated Amount		9790		785,836.75	

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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	123,768.54		
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	50,000.00		
4) Due from Grantor Government		9290	711,623.25		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	35,359.18		
8) Other Current Assets		9340	178,478.00		
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	2,309,978.02		
e) Accumulated Depreciation - Buildings		9435	(683,804.04)		
f) Equipment		9440	358,497.48		
g) Accumulated Depreciation - Equipment		9445	(228,559.06)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			2,855,341.37		

Unaudited Actuals  
 Charter Schools Enterprise Fund  
 Expenses by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	436,594.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
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	1,632,909.96		
7) TOTAL LIABILITIES			2,069,504.62		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			785,836.75		

Unaudited Actuals  
 Charter Schools Enterprise Fund  
 Expenses by Object

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	2,072,401.13	0.00	-100.0%
State Aid - Prior Years		8019	(3,112.00)	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	329,954.00	0.00	-100.0%
Property Taxes Transfers		8097	10,706.00	0.00	-100.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>2,409,949.13</b>	<b>0.00</b>	<b>-100.0%</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	158,562.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	127,406.00	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	117,664.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>403,632.00</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%

Unaudited Actuals  
Charter Schools Enterprise Fund  
Expenses by Object

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	16,026.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	339,029.00	0.00	-100.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	257,317.57	0.00	-100.0%
Child Nutrition Programs		8520	10,658.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	32,342.00	0.00	-100.0%
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	225,707.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>881,079.57</b>	<b>0.00</b>	<b>-100.0%</b>



Unaudited Actuals  
 Charter Schools Enterprise Fund  
 Expenses by Object

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	8,401.00	0.00	-100.0%
Food Service Sales		8634	12,013.00	0.00	-100.0%
All Other Sales		8639	14,030.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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	291,167.00	0.00	-100.0%
Tuition		8710	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>			<b>325,611.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,020,271.70</b>	<b>0.00</b>	<b>-100.0%</b>

Unaudited Actuals  
 Charter Schools Enterprise Fund  
 Expenses by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,178,066.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	48,564.00	0.00	-100.0%
Other Certificated Salaries		1900	31,375.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,258,005.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	228,147.00	0.00	-100.0%
Classified Support Salaries		2200	56,997.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	73,044.00	0.00	-100.0%
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>			<b>358,188.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	101,197.00	0.00	-100.0%
PERS		3201-3202	12,190.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	45,188.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	81,348.00	0.00	-100.0%
Unemployment Insurance		3501-3502	4,848.00	0.00	-100.0%
Workers' Compensation		3601-3602	16,162.00	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	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>260,933.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	385.00	0.00	-100.0%
Books and Other Reference Materials		4200	2,800.00	0.00	-100.0%
Materials and Supplies		4300	73,980.00	0.00	-100.0%
Noncapitalized Equipment		4400	13,795.00	0.00	-100.0%
Food		4700	185,973.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>276,933.00</b>	<b>0.00</b>	<b>-100.0%</b>

Unaudited Actuals  
Charter Schools Enterprise Fund  
Expenses by Object

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	314.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	71,685.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	422,866.00	0.00	-100.0%
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	815,483.00	0.00	-100.0%
Communications		5900	17,044.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,327,392.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	143,050.00	0.00	-100.0%
<b>TOTAL, DEPRECIATION</b>			<b>143,050.00</b>	<b>0.00</b>	<b>-100.0%</b>
<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	37,861.00	0.00	-100.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	20,705.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>58,566.00</b>	<b>0.00</b>	<b>-100.0%</b>

Unaudited Actuals  
 Charter Schools Enterprise Fund  
 Expenses by Object

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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			3,683,067.00	0.00	-100.0%

Unaudited Actuals  
 Charter Schools Enterprise Fund  
 Expenses by Object

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%
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	2,409,949.13	0.00	-100.0%
2) Federal Revenue		8100-8299	403,632.00	0.00	-100.0%
3) Other State Revenue		8300-8599	881,079.57	0.00	-100.0%
4) Other Local Revenue		8600-8799	325,611.00	0.00	-100.0%
5) TOTAL, REVENUES			4,020,271.70	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,646,750.00	0.00	-100.0%
2) Instruction - Related Services	2000-2999		200,012.00	0.00	-100.0%
3) Pupil Services	3000-3999		237,495.00	0.00	-100.0%
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		763,909.00	0.00	-100.0%
8) Plant Services	8000-8999		776,335.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	58,566.00	0.00	-100.0%
10) TOTAL, EXPENSES			3,683,067.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			337,204.70	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%

Unaudited Actuals  
 Charter Schools Enterprise Fund  
 Expenses by Function

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>			337,204.70	0.00	-100.0%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	505,287.00	785,836.75	55.5%
b) Audit Adjustments		9793	(56,654.95)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			448,632.05	785,836.75	75.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			448,632.05	785,836.75	75.2%
2) Ending Net Assets, June 30 (E + F1e)			785,836.75	785,836.75	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	35,359.18	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount			750,477.57	785,836.75	

<u>Resource</u>	<u>Description</u>	<u>2008-09 Unaudited Actuals</u>	<u>2009-10 Budget</u>
	Total, Legally Restricted Balance	0.00	0.00



Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
<b>HIGH SCHOOL</b>						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
<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						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	0.00	0.00	0.00	0.00	0.00	0.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students						
14. Adults Enrolled, State Apportioned						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	0.00	0.00	0.00	0.00	0.00	0.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY						
20. HIGH SCHOOL						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	0.00	0.00	0.00	0.00	0.00	0.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
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)	439.22	433.19	439.19	300.00	300.00	300.00
b. All Other Block Grant Funded Charters	3.00	3.00	3.00	3.00	3.00	3.00
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	442.22	436.19	442.19	303.00	303.00	303.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

Unaudited Actuals  
2008-09 Unaudited Actuals  
Schedule of Long-Term Liabilities

City of Long Beach Unified  
Los Angeles County

	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			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	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<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	1,757,102.68		1,757,102.68		124,192.72	1,632,909.96	332,821.00
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	1,757,102.68	0.00	1,757,102.68	0.00	124,192.72	1,632,909.96	332,821.00

**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) 0.00
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) 1,877,126.00

**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) 0.00%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	763,909.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
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)	0.00
7. Adjustment for Employment Separation Costs	0.00
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)	763,909.00
9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$.00, minus [2nd prior year indirect cost rate of 0% times Line B18])	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	763,909.00

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,646,750.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	200,012.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	237,495.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	0.00
8. External Financial Audit - Other (Function 7191, objects 5000-5999)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	633,285.00
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)	0.00
13. Adjustment for Employment Separation Costs	0.00
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)	0.00
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)	0.00
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)	2,717,542.00

**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) 28.11%

**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) 28.11%

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	0.00		0.00	0.00
2. State Lottery Revenue	8560	32,342.00		0.00	32,342.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		32,342.00	0.00	0.00	32,342.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	32,342.00			32,342.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	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)		32,342.00	0.00	0.00	32,342.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget 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	3,683,067.00
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	414,290.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	143,050.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	20,705.00
4. Other Transfers Out	All	9200	7200-7299	37,861.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
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)				201,616.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				3,067,161.00
F. Charter school expenditure adjustments (From Section IV)				9,142.18
G. Total expenditures subject to MOE (Line E plus line F)				3,076,303.18

<b>Section II - Expenditures Per ADA</b>		<b>2008-09 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form ADC, Annual ADA column, lines 3, 6, and 26)		436.19
B. Supplemental Instructional Hours converted to ADA (Form ADC, Annual ADA column, lines 21 and 27)	0.00 Divided by 700	0.00
C. Total ADA before adjustments (Lines A plus B)		436.19
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		436.19
F. Expenditures per ADA (Line I.G divided by line II.E)		\$7,052.67
<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.)	3,413,690.00	10,157.98
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	3,413,690.00	10,157.98
B. Required effort (Line A.2 times 90%)	3,072,321.00	9,142.18
C. Current year expenditures (Line I.G and line II.F)	3,076,303.18	7,052.67
D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero)	0.00	2,089.51
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%	22.86%



<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>
The New City School	9,142.18	
Total charter school adjustments	9,142.18	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

Charter Number: 0933

To the entity that approved the charter school:

2008-09 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: [Signature] Date: 8/14/09  
Charter School Official  
(Original signature required)

Printed Name: Lynn Shaw Title: 8/14/09

To the County Superintendent of Schools:

2008-09 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: [Signature] Date: 8/14/09  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed Name: Chris Steinhauser Title: Superintendent

To the Superintendent of Public Instruction:

2008-09 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

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

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:  
Vanessa Uyeda  
Name  
Accountant  
Title  
(562) 997-8134  
Telephone  
vuyeda@lbschools.net  
E-mail Address

For Charter School:  
MICHAEL A BULLOCK  
Name  
CONTROLLER  
Title  
(213) 749-3970 x 1001  
Telephone  
mbullock@winterwomen.org  
E-mail Address

SACS2009ALL Financial Reporting Software - 2009.2.0  
8/25/2009 9:16:40 AM

19-64725-0115378

Unaudited Actuals  
2008-09 Unaudited Actuals  
Technical Review Checks

Rosie the Riveter Charter High  
Long Beach Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration is either zero or exceeds 25%. LEAs with these percentages may have incorrectly coded general administration costs. Please review the GL data extracted on Line A1 and any amount entered on Line A2a in Part I of the Indirect Cost Rate Worksheet (Form ICR) and correct the data if necessary. EXCEPTION

Percentage of plant services costs attributable to general administration (Part I, Line C) is 0.00%  
Explanation: Plant service costs were paid by Rosie Charter School's parent, Women in Non Traditional Employment Roles.

IC-BD-SUPT-NOT-ZERO - (W) - There are no Board and Superintendent costs reported in Form ICR, Part III, Line B7. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7) 0.00  
Explanation: Board expenses are covered by Rosie Charter School's parent organization, Women in Non Traditional Employment Roles.

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent  
(Form ICR, Part III, Line B7) 0.00

Other General Administration, less portion charged to restricted resources or specific goals  
(Form ICR, Part III, Line A1) 17,350.00  
Ratio is 0.00%

Explanation: Board expenses are covered by Rosie Charter School's parent organization, Women in Non Traditional Employment Roles.

## **EXPORT CHECKS**

Checks Completed.

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	275,059.00	514,585.00	87.1%
2) Federal Revenue		8100-8299	117,220.00	0.00	-100.0%
3) Other State Revenue		8300-8599	41,511.00	60,238.00	45.1%
4) Other Local Revenue		8600-8799	169,092.00	95,811.00	-43.3%
5) TOTAL, REVENUES			602,882.00	670,634.00	11.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	231,283.00	260,000.00	12.4%
2) Classified Salaries		2000-2999	117,884.00	142,504.00	20.9%
3) Employee Benefits		3000-3999	43,631.00	57,931.30	32.8%
4) Books and Supplies		4000-4999	21,412.00	15,070.00	-29.6%
5) Services and Other Operating Expenses		5000-5999	216,372.00	67,686.00	-68.7%
6) Depreciation		6000-6999	10,639.00	11,111.32	4.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,808.00	15,563.00	128.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			648,029.00	569,865.62	-12.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(45,147.00)	100,768.38	-323.2%
<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	103,635.00	194,000.00	87.2%
b) Uses		7630-7699	108,978.00	314,625.00	188.7%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,343.00)	(120,625.00)	2157.6%

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>			(50,490.00)	(19,856.62)	-60.7%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	104,708.00	15,816.00	-84.9%
b) Audit Adjustments		9793	(38,402.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			66,306.00	15,816.00	-76.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			66,306.00	15,816.00	-76.1%
2) Ending Net Assets, June 30 (E + F1e)			15,816.00	(4,040.62)	-125.5%
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		9790	15,816.00		
d) Unappropriated Amount		9790		(4,040.62)	

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	50,056.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	74,943.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
		9150	0.00		
2) Investments					
3) Accounts Receivable		9200	11,240.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	33,925.00		
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	93,284.00		
e) Accumulated Depreciation - Buildings		9435	(4,373.00)		
f) Equipment		9440	28,999.00		
g) Accumulated Depreciation - Equipment		9445	(14,792.00)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			273,282.00		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	1,719.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	51,363.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	2,309.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	8,780.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	193,295.00		
7) TOTAL LIABILITIES			257,466.00		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			15,816.00		



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	236,581.00	452,682.00	91.3%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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	38,478.00	61,903.00	60.9%
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>275,059.00</b>	<b>514,585.00</b>	<b>87.1%</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	117,220.00	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>117,220.00</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	18,000.00	New
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	0.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	33,549.00	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	5,710.00	5,153.00	-9.8%
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	2,252.00	37,085.00	1546.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>41,511.00</b>	<b>60,238.00</b>	<b>45.1%</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	6,483.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	13,411.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Fees and Contracts</b>					
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	128,684.00	82,400.00	-36.0%
Tuition		8710	0.00	0.00	0.0%
<b>Transfers of Apportionments</b>					
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	33,925.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>169,092.00</b>	<b>95,811.00</b>	<b>-43.3%</b>
<b>TOTAL, REVENUES</b>			<b>602,882.00</b>	<b>670,634.00</b>	<b>11.2%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	188,044.00	200,000.00	6.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	43,239.00	60,000.00	38.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>231,283.00</b>	<b>260,000.00</b>	<b>12.4%</b>
<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	81,496.00	68,500.00	-15.9%
Clerical, Technical and Office Salaries		2400	36,388.00	74,004.00	103.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>117,884.00</b>	<b>142,504.00</b>	<b>20.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	19,079.00	21,450.00	12.4%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	11,205.00	14,873.30	32.7%
Health and Welfare Benefits		3401-3402	12,320.00	20,400.00	65.6%
Unemployment Insurance		3501-3502	1,027.00	1,208.00	17.6%
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>			<b>43,631.00</b>	<b>57,931.30</b>	<b>32.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	2,448.00	4,250.00	73.6%
Books and Other Reference Materials		4200	601.00	1,000.00	66.4%
Materials and Supplies		4300	7,194.00	6,620.00	-8.0%
Noncapitalized Equipment		4400	7,682.00	800.00	-89.6%
Food		4700	3,487.00	2,400.00	-31.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>21,412.00</b>	<b>15,070.00</b>	<b>-29.6%</b>

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	1,444.00	1,800.00	24.7%
Dues and Memberships		5300	2,710.00	7,100.00	162.0%
Insurance		5400-5450	10,297.00	10,000.00	-2.9%
Operations and Housekeeping Services		5500	22,400.00	22,400.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	108,069.00	7,016.00	-93.5%
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	67,000.00	11,450.00	-82.9%
Communications		5900	4,452.00	7,920.00	77.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>216,372.00</b>	<b>67,686.00</b>	<b>-68.7%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	10,639.00	11,111.32	4.4%
<b>TOTAL, DEPRECIATION</b>			<b>10,639.00</b>	<b>11,111.32</b>	<b>4.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
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	6,808.00	15,563.00	128.6%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>6,808.00</b>	<b>15,563.00</b>	<b>128.6%</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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			648,029.00	569,865.62	-12.1%

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	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	103,635.00	194,000.00	87.2%
<b>(c) TOTAL, SOURCES</b>			<b>103,635.00</b>	<b>194,000.00</b>	<b>87.2%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	108,978.00	314,625.00	188.7%
<b>(d) TOTAL, USES</b>			<b>108,978.00</b>	<b>314,625.00</b>	<b>188.7%</b>
<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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(5,343.00)</b>	<b>(120,625.00)</b>	<b>2157.6%</b>

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	275,059.00	514,585.00	87.1%
2) Federal Revenue		8100-8299	117,220.00	0.00	-100.0%
3) Other State Revenue		8300-8599	41,511.00	60,238.00	45.1%
4) Other Local Revenue		8600-8799	169,092.00	95,811.00	-43.3%
5) TOTAL, REVENUES			602,882.00	670,634.00	11.2%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		255,307.00	261,726.00	2.5%
2) Instruction - Related Services	2000-2999		225,526.00	234,295.30	3.9%
3) Pupil Services	3000-3999		3,487.00	2,400.00	-31.2%
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		17,350.00	20,870.00	20.3%
8) Plant Services	8000-8999		139,551.00	35,011.32	-74.9%
9) Other Outgo	9000-9999	Except 7600-7699	6,808.00	15,563.00	128.6%
10) TOTAL, EXPENSES			648,029.00	569,865.62	-12.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(45,147.00)	100,768.38	-323.2%
<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	103,635.00	194,000.00	87.2%
b) Uses		7630-7699	108,978.00	314,625.00	188.7%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,343.00)	(120,625.00)	2157.6%



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>			(50,490.00)	(19,856.62)	-60.7%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	104,708.00	15,816.00	-84.9%
b) Audit Adjustments		9793	(38,402.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			66,306.00	15,816.00	-76.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			66,306.00	15,816.00	-76.1%
2) Ending Net Assets, June 30 (E + F1e)			15,816.00	(4,040.62)	-125.5%
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		9790	15,816.00		
d) Unappropriated Amount		9790		(4,040.62)	

<u>Resource</u>	<u>Description</u>	<u>2008-09 Unaudited Actuals</u>	<u>2009-10 Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
<b>HIGH SCHOOL</b>						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
<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						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	0.00	0.00	0.00	0.00	0.00	0.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students						
14. Adults Enrolled, State Apportioned						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	0.00	0.00	0.00	0.00	0.00	0.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY						
20. HIGH SCHOOL	126.00	126.00				
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	126.00	126.00	0.00	0.00	0.00	0.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
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	43.19	42.47		90.00	90.00	
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	43.19	42.47	0.00	90.00	90.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

	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			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	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<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	8,780.00		8,780.00	8,780.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	200,000.00		200,000.00		6,705.00	193,295.00	50,000.00
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00	2,309.00		2,309.00	
Business-type activities long-term liabilities	200,000.00	0.00	200,000.00	11,089.00	6,705.00	204,384.00	58,780.00

**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) 0.00
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) 392,798.00

**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) 0.00%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	17,350.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
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)	0.00
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)	17,350.00
9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$.00, minus [2nd prior year indirect cost rate of 0% times Line B18])	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	17,350.00

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	255,307.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	225,526.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,487.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	0.00
8. External Financial Audit - Other (Function 7191, objects 5000-5999)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	22,955.00
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)	105,957.00
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)	0.00
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)	0.00
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)	613,232.00

**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) 2.83%

**D. Preliminary Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2010-11 see [www.cde.ca.gov/fg/lac/ic](http://www.cde.ca.gov/fg/lac/ic))  
 (Line A10 divided by Line B18) 2.83%

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	0.00		0.00	0.00
2. State Lottery Revenue	8560	5,710.00		0.00	5,710.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		5,710.00	0.00	0.00	5,710.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	5,710.00		0.00	5,710.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	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)		5,710.00	0.00	0.00	5,710.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget 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	757,007.00
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	117,220.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	10,639.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	6,808.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	108,978.00
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	0.00
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)				126,425.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				513,362.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				513,362.00

<b>Section II - Expenditures Per ADA</b>		<b>2008-09 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form ADC, Annual ADA column, lines 3, 6, and 26)		42.47
B. Supplemental Instructional Hours converted to ADA (Form ADC, Annual ADA column, lines 21 and 27)	126.00 Divided by 700	0.18
C. Total ADA before adjustments (Lines A plus B)		42.65
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		42.65
F. Expenditures per ADA (Line I.G divided by line II.E)		\$12,036.62
<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.)	0.00	0.00
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	0.00	0.00
B. Required effort (Line A.2 times 90%)	0.00	0.00
C. Current year expenditures (Line I.G and line II.F)	513,362.00	12,036.62
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 Calculation Incomplete	
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