



New Haven Unified School District

Unaudited Actuals
Financial Reports
2009-10

Presented: September 21, 2010

NEW HAVEN UNIFIED SCHOOL DISTRICT

34200 Alvarado Niles Road

Union City, CA 94587

BOARD OF EDUCATION

President

Gwen Estes

Clerk

Gertrude Gregorio

Members

Jonas Dino

Kevin Harper

Michelle Matthews

Superintendent

Kari McVeigh

Chief Business Officer

Akur Varadarajan

Director, Fiscal Services

Annette Heldman

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	69.90%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$64,419,322.87
	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.	\$64,419,322.87
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2011-12, subject to CDE approval.	4.20%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2011-12 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$1,045,957.37
	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]).	\$1,102,481.11

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 21, 2010

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

NEW HAVEN UNIFIED SCHOOL DISTRICT

Board Agenda Item

Meeting Date: September 21, 2010

Subject: 2009-10 Unaudited Actuals
Department: Business

Action Requested:
 The Board of Education is requested to approve the 2009-10 Unaudited Actuals.

Discussion:
 The Unaudited Actuals represent the actual revenues, expenses, and fund balances of the District for the 2009-10 fiscal year. This report will be examined by the independent audit firm of Vavrinek, Trine, Day & Company LLP over the course of the next few months. The results of that audit will be presented to the Board after the audit is completed and adjustments will be made to the 2010-11 budgets as needed.

The 2009-10 combined revenues in the General Fund amounted to \$98,514,347 and combined expenditures were \$104,169,679. As of June 30, 2010, the total ending fund balance is \$6,101,669, of which \$3,311,123 is unrestricted and meets the 3% required reserve. The balance of \$2,790,546 is restricted to categorical programs.

Components of Ending Fund Balance:	Unrestricted	Restricted	Combined
Reserved Amounts:			
Revolving Fund	\$48,000		\$48,000
Legally Restricted Amounts		\$2,790,546	\$2,790,546
Fund Balance Designations			
3% for Economic Uncertainty	\$3,263,123		\$3,263,123
Unappropriated Fund Balance			
Ending Fund Balance	\$3,311,123	\$2,790,546	\$6,101,669

Facing Fiscal Pressures:
 This past year has been an unusual year for education finance. The cumulative COLA loss due to the deficit factors from 2008-09 through 2009-10, and additional reductions imposed by the State have resulted in an estimated loss of \$17.7 million to our district. This revenue loss has affected our district's budget for the 2009-10 fiscal year and the next two out-years. It is important to note that there were revenue reductions in 2009-10 that will affect the 2010-11 budgets. K-3 CSR revenue, including prior year adjustments, was lower than projected and several Tier III programs were reduced due to the allocation of SFSF funds in 2009-10.

K-3 Class Size Reduction	\$292,000
Supplemental High School Counseling Program	\$365,011
Math & Reading Professional Development	\$96,726
School Safety & Violence	\$49,768
9-12 Class Size Reduction	\$153,211
Teacher Credentialing Block Grant	\$52,809
Arts & Music	\$85,259
Revenue Reductions	\$1,094,784

Although some programs have residual balances that are allocated in 2010-11, federal funds received as part of ARRA are **one time**, including:

- Loss of State Fiscal Stabilization Funds (SFSF) will be about \$5.6 million.
- Loss of funds from IDEA will be about \$2.1 million
- Loss of Title I funds will be about \$952,000

The following are General Fund contributions to restricted programs. These contributions have a direct impact on the 2010-11 fiscal year budget:

Special Education	\$5,168,963
Transportation Special Education	\$809,028
Continuation Education	\$584,070
Routine Restricted Maintenance	\$347,338
LEA Medi-Cal Billing	\$56,718
Medi-Cal Administrative Activities	\$36,410
English Acquisition Program (Transfer of Restricted Ending Balance to Unrestricted)	<u>(\$162,370)</u>
Total Net Contributions to Restricted Programs	<u>\$6,840,157</u>

While the district has closed its books for 2009-10 with the required reserves, the fiscal pressures for 2010-11 and the out-years still exist. Staff will continue to refine assumptions and make appropriate recommendations to the Board during its First Interim report due in December 2010.

Financial Summary:

For Information

Prepared By: Akur Varadarajan

Department Approval: Akur Varadarajan 

Superintendent Approval: Kari McVeigh 

**New Haven Unified School District
2009-10**

Budget Comparison: Adopted Budget - Estimated Actuals - UnAudited Actuals

TOTAL GENERAL FUND

DESCRIPTION	2009-10 Adopted Budget						2009-10 Estimated Actuals						2009-10 Unaudited Actuals						Changes from 2009-10 Estimated Actuals To 2009-10 UnAudited Actuals Favorable Or (Unfavorable)						
	Unrestricted		Restricted		Total		Unrestricted		Restricted		Total		Unrestricted		Restricted		Total		Unrestricted		Restricted		Total		
REVENUES:																									
8000-8099 Revenue Limit	\$ 62,694,065	\$ 3,225,308	\$ 14,742,871	\$ 63,061,008	\$ 65,919,373	\$ 59,372,500	\$ 3,358,644	\$ 62,731,144	\$ 59,399,578	\$ 3,358,867	\$ 62,758,445	\$ 27,078	\$ 223	\$ 27,301	\$ 10,634	\$ 10,249,085	\$ 10,259,719	\$ 11,753,385	\$ -	\$ 10,201,716	\$ 10,201,716	\$ (1,551,669)	\$ (1,551,669)	\$ (1,551,669)	
8100-8299 Federal Revenue	\$ 13,427,874	\$ 3,485,430	\$ 7,148,638	\$ 8,644,771	\$ 10,133,304	\$ 13,465,537	\$ 3,736,883	\$ 17,202,420	\$ 12,868,367	\$ 3,659,633	\$ 16,527,999	\$ (997,170)	\$ (77,250)	\$ (1,074,421)	\$ 1,496,133	\$ 7,148,638	\$ 8,644,771	\$ 8,694,620	\$ 1,738,724	\$ 7,287,463	\$ 9,026,187	\$ (9,026,187)	\$ (9,026,187)	\$ (9,026,187)	
8300-8599 Other State Revenue	\$ 77,628,706	\$ 24,108,461	\$ 101,737,167	\$ 63,061,008	\$ 101,737,167	\$ 74,215,346	\$ 26,166,223	\$ 100,381,569	\$ 74,006,668	\$ 24,507,679	\$ 98,514,347	\$ (208,678)	\$ (1,658,544)	\$ (1,867,222)	\$ 77,628,706	\$ 24,108,461	\$ 101,737,167	\$ 100,381,569	\$ 74,006,668	\$ 24,507,679	\$ 98,514,347	\$ (1,658,544)	\$ (1,658,544)	\$ (1,658,544)	
8600-8799 Other Local Revenue	\$ 48,318,137	\$ 14,742,871	\$ 7,449,180	\$ 10,892,793	\$ 13,922,951	\$ 7,300,072	\$ 6,467,068	\$ 13,767,140	\$ 45,780,101	\$ 16,630,501	\$ 62,410,601	\$ 474,379	\$ (783,415)	\$ (309,035)	\$ 48,318,137	\$ 14,742,871	\$ 7,449,180	\$ 10,892,793	\$ 45,780,101	\$ 16,630,501	\$ 62,410,601	\$ 474,379	\$ (783,415)	\$ (309,035)	
EXPENDITURES:																									
1000-1999 Certificated Wages	\$ 7,449,180	\$ 6,473,771	\$ 4,781,985	\$ 15,674,778	\$ 13,922,951	\$ 10,553,525	\$ 5,770,203	\$ 16,323,728	\$ 10,489,948	\$ 5,628,829	\$ 16,118,777	\$ 84,606	\$ (80,261)	\$ 4,345	\$ 7,449,180	\$ 6,473,771	\$ 4,781,985	\$ 15,674,778	\$ 10,489,948	\$ 5,628,829	\$ 16,118,777	\$ 84,606	\$ (80,261)	\$ 4,345	
2000-2999 Classified Wages	\$ 10,892,793	\$ 4,781,985	\$ 1,047,701	\$ 1,375,299	\$ 2,423,000	\$ 1,713,648	\$ 3,231,637	\$ 4,945,285	\$ 1,025,693	\$ 1,399,500	\$ 2,424,194	\$ 687,955	\$ 1,833,137	\$ 2,521,091	\$ 10,892,793	\$ 4,781,985	\$ 1,047,701	\$ 1,375,299	\$ 1,025,693	\$ 1,399,500	\$ 2,424,194	\$ 687,955	\$ 1,833,137	\$ 2,521,091	
3000-3999 Employee Benefits	\$ 4,098,627	\$ 3,613,246	\$ 771,873	\$ 7,711,873	\$ 3,887,138	\$ 3,887,138	\$ 3,108,814	\$ 6,995,952	\$ 4,439,734	\$ 3,686,093	\$ 8,125,827	\$ (552,596)	\$ (577,279)	\$ (1,129,875)	\$ 4,098,627	\$ 3,613,246	\$ 771,873	\$ 7,711,873	\$ 3,887,138	\$ 3,686,093	\$ 8,125,827	\$ (552,596)	\$ (577,279)	\$ (1,129,875)	
4000-4999 Books & Supplies	\$ 78,000	\$ 104,000	\$ 182,000	\$ 16,000	\$ 182,000	\$ 16,000	\$ 80,008	\$ 96,008	\$ 6,309	\$ 6,965	\$ 13,273	\$ 9,691	\$ 73,043	\$ 82,735	\$ 78,000	\$ 104,000	\$ 182,000	\$ 16,000	\$ 80,008	\$ 9,691	\$ 13,273	\$ 9,691	\$ 73,043	\$ 82,735	
5000-5999 Other Operating Expenses	\$ 1,145,579	\$ -	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,420	\$ 1,146,999	\$ 1,463,232	\$ 4,498	\$ 1,467,730	\$ (317,653)	\$ (3,078)	\$ (320,731)	\$ 1,145,579	\$ -	\$ 1,145,579	\$ 1,146,999	\$ 1,463,232	\$ 4,498	\$ 1,467,730	\$ (317,653)	\$ (3,078)	\$ (320,731)	
6000-6999 Capital Outlay	\$ (1,383,428)	\$ 1,234,217	\$ (149,211)	\$ (1,803,563)	\$ (1,803,563)	\$ (1,803,563)	\$ 1,654,352	\$ (149,211)	\$ (1,655,828)	\$ 1,502,310	\$ (153,518)	\$ (147,735)	\$ 152,042	\$ 4,307	\$ (1,383,428)	\$ 1,234,217	\$ (149,211)	\$ (1,803,563)	\$ (1,655,828)	\$ 1,502,310	\$ (153,518)	\$ (147,735)	\$ 152,042	\$ 4,307	
7000-7299 Other Outgo	\$ 71,646,589	\$ 32,325,389	\$ 103,971,978	\$ 103,971,978	\$ 103,971,978	\$ 69,066,879	\$ 36,160,588	\$ 105,227,467	\$ 68,764,655	\$ 35,405,024	\$ 104,169,679	\$ 302,224	\$ 755,564	\$ 1,057,788	\$ 71,646,589	\$ 32,325,389	\$ 103,971,978	\$ 105,227,467	\$ 68,764,655	\$ 35,405,024	\$ 104,169,679	\$ 302,224	\$ 755,564	\$ 1,057,788	
7300-7399 Direct Support/Indirect Cost	\$ 5,982,117	\$ (8,216,928)	\$ (2,234,811)	\$ (2,234,811)	\$ (2,234,811)	\$ 5,148,467	\$ (9,994,365)	\$ (4,845,898)	\$ 5,242,013	\$ (10,897,345)	\$ (5,655,332)	\$ 93,546	\$ (902,980)	\$ (809,434)	\$ 5,982,117	\$ (8,216,928)	\$ (2,234,811)	\$ (4,845,898)	\$ 5,242,013	\$ (10,897,345)	\$ (5,655,332)	\$ 93,546	\$ (902,980)	\$ (809,434)	
Total Expenditures	\$ 558,411	\$ 1,400,000	\$ 1,958,411	\$ 1,958,411	\$ 1,958,411	\$ 788,411	\$ 1,400,000	\$ 2,188,411	\$ 1,289	\$ 1,370,706	\$ 1,371,995	\$ (787,122)	\$ (29,294)	\$ (816,416)	\$ 558,411	\$ 1,400,000	\$ 1,958,411	\$ 2,188,411	\$ 1,289	\$ 1,370,706	\$ 1,371,995	\$ (787,122)	\$ (29,294)	\$ (816,416)	
Excess (Deficiency) Of Revenues Over Expenses Before Other Sources	\$ (36,000)	\$ -	\$ -	\$ -	\$ (36,000)	\$ (36,000)	\$ -	\$ (36,000)	\$ (34,000)	\$ -	\$ (34,000)	\$ 2,000	\$ -	\$ 2,000	\$ (36,000)	\$ -	\$ -	\$ (36,000)	\$ (34,000)	\$ -	\$ (34,000)	\$ 2,000	\$ -	\$ 2,000	
OTHER FINANCING SOURCES:																									
8910-8929 Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7610-7629 Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8930-8979 Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7630-7699 Other Uses	\$ (6,818,556)	\$ 6,818,556	\$ -	\$ -	\$ -	\$ (6,355,648)	\$ 6,355,648	\$ -	\$ (6,840,157)	\$ 6,840,157	\$ -	\$ (484,509)	\$ 484,509	\$ -	\$ (6,818,556)	\$ 6,818,556	\$ -	\$ -	\$ (6,355,648)	\$ 6,355,648	\$ -	\$ (6,840,157)	\$ 6,840,157	\$ (484,509)	\$ 484,509
8980-8999 Contributions to Restricted Pgs	\$ (6,296,145)	\$ 8,218,556	\$ 1,922,411	\$ 1,922,411	\$ 1,922,411	\$ (5,603,237)	\$ 7,755,648	\$ 2,152,411	\$ (6,872,667)	\$ 8,210,863	\$ 1,337,995	\$ (1,269,630)	\$ (814,416)	\$ (6,296,145)	\$ 8,218,556	\$ 1,922,411	\$ 2,152,411	\$ (6,872,667)	\$ 8,210,863	\$ 1,337,995	\$ (1,269,630)	\$ (814,416)			
Total Sources	\$ (314,028)	\$ 1,628	\$ (312,400)	\$ (312,400)	\$ (312,400)	\$ (454,770)	\$ (2,238,717)	\$ (2,693,487)	\$ (1,530,854)	\$ (2,686,483)	\$ (4,317,337)	\$ (1,176,084)	\$ (447,766)	\$ (1,623,850)	\$ (314,028)	\$ 1,628	\$ (312,400)	\$ (2,693,487)	\$ (1,530,854)	\$ (2,686,483)	\$ (4,317,337)	\$ (1,176,084)	\$ (447,766)	\$ (1,623,850)	
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 4,990,272	\$ 398,001	\$ 5,388,273	\$ 5,388,273	\$ 5,388,273	\$ 4,941,977	\$ 5,477,029	\$ 10,419,006	\$ 4,941,977	\$ 5,477,029	\$ 10,419,006	\$ (0)	\$ (0)	\$ (0)	\$ 4,990,272	\$ 398,001	\$ 5,388,273	\$ 10,419,006	\$ 4,941,977	\$ 5,477,029	\$ 10,419,006	\$ (0)	\$ (0)	\$ (0)	
FUND BALANCE	\$ 4,990,272	\$ 398,001	\$ 5,388,273	\$ 5,388,273	\$ 5,388,273	\$ 4,941,977	\$ 5,477,029	\$ 10,419,006	\$ 4,941,977	\$ 5,477,029	\$ 10,419,006	\$ (0)	\$ (0)	\$ (0)	\$ 4,990,272	\$ 398,001	\$ 5,388,273	\$ 10,419,006	\$ 4,941,977	\$ 5,477,029	\$ 10,419,006	\$ (0)	\$ (0)	\$ (0)	
Budgeted Beginning Fund Balance	\$ 4,676,244	\$ 399,629	\$ 5,075,873	\$ 5,075,873	\$ 5,075,873	\$ 4,487,207	\$ 3,238,312	\$ 7,725,519	\$ 3,311,123	\$ 2,790,546	\$ 6,101,669	\$ (1,176,084)	\$ (447,766)	\$ (1,623,850)	\$ 4,676,244	\$ 399,629	\$ 5,075,873	\$ 7,725,519	\$ 3,311,123	\$ 2,790,546	\$ 6,101,669	\$ (1,176,084)	\$ (447,766)	\$ (1,623,850)	
Adjusted Beginning Fund Balance	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 48,000	\$ -	\$ 48,000	\$ 48,000	\$ -	\$ 48,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 48,000	\$ 48,000	\$ -	\$ 48,000	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 1,431,438	\$ -	\$ 1,431,438	\$ 1,431,438	\$ 1,431,438	\$ 74,566	\$ -	\$ 74,566	\$ 74,566	\$ -	\$ 74,566	\$ -	\$ -	\$ -	\$ 1,431,438	\$ -	\$ 1,431,438	\$ 74,566	\$ 74,566	\$ -	\$ 74,566	\$ -	\$ -	\$ -	\$ -
Reserve for Instructional Material	\$ 3,120,240	\$ -	\$ 3,120,240	\$ 3,120,240	\$ 3,120,240	\$ 3,157,904	\$ -	\$ 3,157,904	\$ 3,157,904	\$ -	\$ 3,157,904	\$ 105,219	\$ -	\$ 105,219	\$ 3,120,240	\$ -	\$ 3,120,240	\$ 3,157,904	\$ 3,157,904	\$ -	\$ 3,157,904	\$ 105,219	\$ -	\$ 105,219	
Reserve for Adult Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Deferred Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3% Economic Uncertainty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Multi-Year Needs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description	2009-10 Unaudited Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			8,023.72	8,027.70	8,027.70	8,027.70
a. Kindergarten	878.25	892.01				
b. Grades One through Three	2,639.54	2,643.97				
c. Grades Four through Six	2,662.35	2,667.99				
d. Grades Seven and Eight	1,841.98	1,838.37				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	0.02	0.03				
g. Community Day School	0.68	1.58				
2. Special Education						
a. Special Day Class	267.40	266.51	267.40	267.40	267.40	267.40
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	10.96	11.11	11.11	10.96	10.96	10.96
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	8,301.18	8,321.57	8,302.23	8,306.06	8,306.06	8,306.06
HIGH SCHOOL						
4. General Education			3,984.91	3,983.83	3,983.83	3,983.83
a. Grades Nine through Twelve	3,816.79	3,776.14				
b. Continuation Education	160.61	169.00				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	5.34	3.81				
e. Community Day School	1.09	2.17				
5. Special Education						
a. Special Day Class	139.73	137.70	139.73	139.73	139.73	139.73
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	9.07	8.30	8.30	12.13	12.13	12.13
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	5.14	4.63	4.63	2.08	2.08	2.08
6. TOTAL, HIGH SCHOOL	4,137.77	4,101.75	4,137.57	4,137.77	4,137.77	4,137.77
COUNTY SUPPLEMENT						
7. County Community Schools (EC 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 Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - 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)	12,438.95	12,423.32	12,439.80	12,443.83	12,443.83	12,443.83
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2009-10 Unaudited Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	12,438.95	12,423.32	12,439.80	12,443.83	12,443.83	12,443.83
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.67	1.56				
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	1.56	1.89				
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

Unaudited Actuals
2009-10 Unaudited Actuals
Bond Interest and Redemption Fund
Analysis of Bonded Indebtedness

BOND DESCRIPTION		2009-10 UNAUDITED ACTUALS	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	195,021,030.00	195,021,030.00
Bonds from Acquired District			0.00
Bonds Sold		42,290,928.00	42,290,928.00
Subtotal		237,311,958.00	237,311,958.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		3,144,978.80	3,144,978.80
OUTSTANDING BONDED INDEBTEDNESS	June 30	234,166,979.20	234,166,979.20
1. Restricted Balance, July 1	2009-10	7,992,976.57	7,992,976.57
2. Tax Receipts	2009-10	12,056,496.53	12,056,496.53
3. State and Federal Apportionments	2009-10	112,727.18	112,727.18
4. Other Designated Revenue	2009-10	935,427.96	935,427.96
5. Subtotal (Sum of lines 1 through 4)		21,097,628.24	21,097,628.24
6. Less: Actual Expenditures or Other Uses	2009-10	11,640,063.81	11,640,063.81
7. Restricted Balance, June 30 (Line 5 minus 6)	2009-10	9,457,564.43	9,457,564.43
8. Estimated Tax Receipts on the Unsecured Roll	2010-11	676,400.00	676,400.00
9. Estimated State and Federal Apportionments	2010-11	112,800.00	112,800.00
10. Other Estimated Revenue	2010-11	747,000.00	747,000.00
11. Subtotal (Sum of lines 7 through 10)		10,993,764.43	10,993,764.43
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2010-11	19,099,881.25	19,099,881.25
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2010-11	8,106,116.82	8,106,116.82
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2010-11		0.00000
b) LEVIED	2010-11		0.00000

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

FEDERAL PROGRAM NAME	Title I Neglected	ARRA Title I	Migrant Ed	Even Start	C MEES	IDEA Basic Local	Schools ISPs
FEDERAL CATALOG NUMBER	84.01	84.389	84.011	84.213	84.214	84.027	84.027
RESOURCE CODE	3010	3011	3060	3105	3110	3310	3311
REVENUE OBJECT	8290	8290	8290	8290	8290	8181	8181
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	406,530.10	410,675.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	1,549,685.00	541,604.00	211,049.56	120,750.00	26,500.00	1,966,162.00	1,824.00
b. Transferability (NCLB)							
c. Other Adjustments						43.00	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,549,685.00	541,604.00	211,049.56	120,750.00	26,500.00	1,966,205.00	1,824.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,956,215.10	952,279.00	211,049.56	120,750.00	26,500.00	1,966,205.00	1,824.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	1,646,278.10	410,675.00	145,793.00	108,675.01	17,523.03	1,130,403.06	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,646,278.10	410,675.00	145,793.00	108,675.01	17,523.03	1,130,403.06	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,832,705.26	195,226.84	211,049.56	120,750.00	26,172.26	1,966,205.00	1,824.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,832,705.26	195,226.84	211,049.56	120,750.00	26,172.26	1,966,205.00	1,824.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(186,427.16)	215,448.16	(65,256.56)	(12,074.99)	(8,649.23)	(835,801.94)	(1,824.00)
a. Deferred Revenue		215,448.16					
b. Accounts Payable							
c. Accounts Receivable	186,427.16		65,256.56	12,074.99	8,649.23	835,801.94	1,824.00
14. Unused Grant Award Calculation (line 4 minus line 9)	123,509.84	757,052.16	0.00	0.00	327.74	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	123,509.84	757,052.16					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,832,705.26	195,226.84	211,049.56	120,750.00	26,172.26	1,966,205.00	1,824.00

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

FEDERAL PROGRAM NAME	IDEA ARRA	IDEA	Preschool	Preschool	Preschool Local	Preschool	Staff Development
FEDERAL CATALOG NUMBER	84.391	84.391	84.027	84.392	84.027	84.391	84.173
RESOURCE CODE	3313	3314	3315	3319	3320	3324	3345
REVENUE OBJECT	8181	8181	8182	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00		0.00	0.00	0.00
2. a. Current Year Award	2,175,266.00	993.00	38,912.00	50,318.00	65,898.00	93,685.00	312.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	2,175,266.00	993.00	38,912.00	50,318.00	65,898.00	93,685.00	312.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	2,175,266.00	993.00	38,912.00	50,318.00	65,898.00	93,685.00	312.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	433,400.30	0.00	29,184.00	12,191.92	49,423.50	22,716.45	233.94
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	433,400.30	0.00	29,184.00	12,191.92	49,423.50	22,716.45	233.94
EXPENDITURES							
9. Donor-Authorized Expenditures	1,556,044.62	993.00	38,912.00	50,318.00	65,898.00	93,685.00	312.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,556,044.62	993.00	38,912.00	50,318.00	65,898.00	93,685.00	312.00
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)	(1,122,644.32)	(993.00)	(9,728.00)	(38,126.08)	(16,474.50)	(70,968.55)	(78.06)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	1,122,644.32	993.00	9,728.00	38,126.08	16,474.50	70,968.55	78.06
14. Unused Grant Award Calculation (line 4 minus line 9)	619,221.38	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	619,221.38						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,556,044.62	993.00	38,912.00	50,318.00	65,898.00	93,685.00	312.00

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

FEDERAL PROGRAM NAME	Perkins	Safe School/Drug free Grant	Fund 11 Ad Ed	Fund 11 Ad Ed Civics Ed	Fund 11 Ad Ed	Title II Part A	Title II Part D
FEDERAL CATALOG NUMBER	84.029	84.186	84.002A	84.002	84.002A	84.367	84.318
RESOURCE CODE	3550	3710	3905	3913	3926	4035	4045
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	10,104.88			0.93	185,433.31	742.70
2. a. Current Year Award	73,317.00	34,777.00	214,976.00	30,939.00	110,636.00	425,793.00	10,649.00
b. Transferability (NCLB)							
c. Other Adjustments		17,442.00	298.00				
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	73,317.00	52,219.00	215,274.00	30,939.00	110,636.00	425,793.00	10,649.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	73,317.00	62,323.88	215,274.00	30,939.00	110,636.93	611,226.31	11,391.70
REVENUES							
5. Revenue Deferred from Prior Year		10,104.88			0.93	0.00	0.00
6. Cash Received in Current Year	14,198.74	43,525.00	118,091.27	18,563.30	61,941.60	590,996.31	742.70
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	14,198.74	53,629.88	118,091.27	18,563.30	61,942.53	590,996.31	742.70
EXPENDITURES							
9. Donor-Authorized Expenditures	68,378.76	10,234.73	215,042.00	30,939.00	110,636.10	594,628.61	1,984.69
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	68,378.76	10,234.73	215,042.00	30,939.00	110,636.10	594,628.61	1,984.69
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)	(54,180.02)	43,395.15	(96,950.73)	(12,375.70)	(48,693.57)	(3,632.30)	(1,241.99)
a. Deferred Revenue		43,395.15					
b. Accounts Payable							
c. Accounts Receivable	54,180.02		96,950.73	12,375.70	48,694.57	3,632.30	1,241.99
14. Unused Grant Award Calculation (line 4 minus line 9)	4,938.24	52,089.15	232.00	0.00	0.83	16,597.70	9,407.01
15. If Carryover is allowed, enter line 14 amount here	4,938.24	52,089.15				16,597.70	9,407.01
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	68,378.76	10,234.73	215,042.00	30,939.00	110,637.10	594,628.61	1,984.69

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

FEDERAL PROGRAM NAME	Title V Part A	Title III	Fund 12	Fund 12	BWET	Counseling	TOTAL
FEDERAL CATALOG NUMBER	84.298	84	93.575	93.713			
RESOURCE CODE	4110	4203	5035	5037	5802	5803	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	11,857.00	96,284.00			20,458.20	36,683.00	1,178,769.12
2. a. Current Year Award	0.00	305,400.00	1,781.00	15,556.00	110,469.00	390,715.00	8,567,966.56
b. Transferability (NCLB)							0.00
c. Other Adjustments							17,783.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	305,400.00	1,781.00	15,556.00	110,469.00	390,715.00	8,585,749.56
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	11,857.00	401,684.00	1,781.00	15,556.00	130,927.20	427,398.00	9,764,518.68
REVENUES							
5. Revenue Deferred from Prior Year	11,857.00	36,776.05			0.00	0.00	58,738.86
6. Cash Received in Current Year	0.00	59,508.00		15,556.00	77,079.78	342,624.03	5,349,324.04
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	11,857.00	96,284.05	0.00	15,556.00	77,079.78	342,624.03	5,408,062.90
EXPENDITURES							
9. Donor-Authorized Expenditures	11,857.00	261,819.36	1,781.00		95,062.53	384,108.27	7,946,567.59
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	11,857.00	261,819.36	1,781.00	0.00	95,062.53	384,108.27	7,946,567.59
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	(165,535.31)	(1,781.00)	15,556.00	(17,982.75)	(41,484.24)	(2,538,504.69)
a. Deferred Revenue				15,556.00			274,399.31
b. Accounts Payable							0.00
c. Accounts Receivable		165,535.31	1,781.00		17,982.75	41,484.24	2,812,905.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	139,864.64	0.00	15,556.00	35,864.67	43,289.73	1,817,951.09
15. If Carryover is allowed, enter line 14 amount here		139,864.64		15,556.00	35,864.67	43,289.73	1,817,390.52
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	11,857.00	261,819.36	1,781.00	0.00	95,062.53	384,108.27	7,946,568.59

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

STATE PROGRAM NAME	Fund 12 Child Dev	Fund 12 Child Dev	Fund 12 Child Dev	CPA	Special Ed: Low Incidence Entitlement	Special Ed: Personnel Staff Development	TUPE 4-8
RESOURCE CODE	6055	6144	6145	6385	6530	6535	6660
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	State Preschool	Supplies	Repair	SB70			
AWARD							
1. a. Prior Year Carryover	0.00						11,476.69
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	0.00	11,476.69
2. a. Current Year Award	1,899,912.29	3,506.00	31,114.00	42,000.00	1,290.00	4,655.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,899,912.29	3,506.00	31,114.00	42,000.00	1,290.00	4,655.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	1,899,912.29	3,506.00	31,114.00	42,000.00	1,290.00	4,655.00	11,476.69
REVENUES							
5. Revenue Deferred from Prior Year	0.00				0.00		11,476.69
6. Cash Received in Current Year	1,449,990.55			21,000.00	849.61	3,137.24	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,449,990.55	0.00	0.00	21,000.00	849.61	3,137.24	11,476.69
EXPENDITURES							
9. Donor-Authorized Expenditures	1,899,912.29			23,090.94	1,153.00	0.00	10,822.80
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,899,912.29	0.00	0.00	23,090.94	1,153.00	0.00	10,822.80
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)	(449,921.74)	0.00	0.00	(2,090.94)	(303.39)	3,137.24	653.89
a. Deferred Revenue						3,137.24	653.89
b. Accounts Payable							
c. Accounts Receivable	449,921.74			2,090.94	303.39		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	3,506.00	31,114.00	18,909.06	137.00	4,655.00	653.89
15. If Carryover is allowed, enter line 14 amount here				18,909.06			653.89
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,899,912.29	0.00	0.00	23,090.94	1,153.00	0.00	10,822.80

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

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. a. Prior Year Carryover	11,476.69
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	11,476.69
2. a. Current Year Award	1,982,477.29
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,982,477.29
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	1,993,953.98
REVENUES	
5. Revenue Deferred from Prior Year	11,476.69
6. Cash Received in Current Year	1,474,977.40
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	1,486,454.09
EXPENDITURES	
9. Donor-Authorized Expenditures	1,934,979.03
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	1,934,979.03
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(448,524.94)
a. Deferred Revenue	3,791.13
b. Accounts Payable	0.00
c. Accounts Receivable	452,316.07
14. Unused Grant Award Calculation (line 4 minus line 9)	58,974.95
15. If Carryover is allowed, enter line 14 amount here	19,562.95
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,934,979.03

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

LOCAL PROGRAM NAME	Billable contract Services: ROP	TOTAL
RESOURCE CODE	9635	
REVENUE OBJECT	8791	
LOCAL DESCRIPTION (if any)		
AWARD		
1. a. Prior Year Carryover	0.00	0.00
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00
2. a. Current Year Award	384,013.94	384,013.94
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	384,013.94	384,013.94
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	384,013.94	384,013.94
REVENUES		
5. Revenue Deferred from Prior Year	0.00	0.00
6. Cash Received in Current Year	345,688.77	345,688.77
7. Contributed Matching Funds	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	345,688.77	345,688.77
EXPENDITURES		
9. Donor-Authorized Expenditures	384,013.94	384,013.94
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	384,013.94	384,013.94
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)	(38,325.17)	(38,325.17)
a. Deferred Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	38,325.17	38,325.17
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	384,013.94	384,013.94

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

FEDERAL PROGRAM NAME	SFSF	Medical Billing Options	TOTAL
FEDERAL CATALOG NUMBER	84.394	93.778	
RESOURCE CODE	3200	5640	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	3,353,037.00	0.00	3,353,037.00
2. a. Current Year Award	2,468,800.00	60,195.87	2,528,995.87
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,468,800.00	60,195.87	2,528,995.87
3. Required Matching Funds/Other		56,718.41	56,718.41
4. Total Available Award (sum lines 1, 2c, & 3)	5,821,837.00	116,914.28	5,938,751.28
REVENUES			
5. Cash Received in Current Year	2,142,308.00	15,195.87	2,157,503.87
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	326,492.00	45,000.00	371,492.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	326,492.00	45,000.00	371,492.00
8. Contributed Matching Funds		56,718.41	56,718.41
9. Total Available (sum lines 5, 7c, & 8)	2,468,800.00	116,914.28	2,585,714.28
EXPENDITURES			
10. Donor-Authorized Expenditures	4,671,697.70	116,914.28	4,788,611.98
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	4,671,697.70	116,914.28	4,788,611.98
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	1,150,139.30	0.00	1,150,139.30

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STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Lottery: Unrestricted	CSR	ELAP	ELAP: Pilot	Lottery: Instructional Materials	Special Ed ROP	Special Ed
RESOURCE CODE	1100	1300	6286	6287	6300	6360	6500
REVENUE OBJECT	8560	8434	8590	8590	8560	8311	MISC
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	0.00	155,147.46	0.00	506,531.01	0.00	0.00
b. Restr Bal Transfers (Obj 8997)			(162,370.00)	0.00		0.00	
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	(7,222.54)	0.00	506,531.01	0.00	0.00
2. a. Current Year Award	1,522,951.83	3,707,802.00	109,015.00	64,000.00	242,887.34	4,015.00	8,570,616.18
b. Other Adjustments	5,982.45	(53,321.00)					
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,528,934.28	3,654,481.00	109,015.00	64,000.00	242,887.34	4,015.00	8,570,616.18
3. Required Matching Funds/Other		(3,654,481.00)					5,168,962.52
4. Total Available Award (sum lines 1c, 2c, & 3)	1,528,934.28	0.00	101,792.46	64,000.00	749,418.35	4,015.00	13,739,578.70
REVENUES							
5. Cash Received in Current Year	900,465.40	2,941,151.00	109,015.00	48,000.00	19,027.34	4,015.00	7,074,173.27
6. Amounts Included in Line 5 for Prior Year Adjustments	5,982.45						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	622,486.43	713,330.00	0.00	16,000.00	223,860.00	0.00	1,496,442.91
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	622,486.43	713,330.00	0.00	16,000.00	223,860.00	0.00	1,496,442.91
8. Contributed Matching Funds							5,168,962.52
9. Total Available (sum lines 5, 7c, & 8)	1,522,951.83	3,654,481.00	109,015.00	64,000.00	242,887.34	4,015.00	13,739,578.70
EXPENDITURES							
10. Donor-Authorized Expenditures	1,528,934.28		40,141.04	64,000.00	746,926.36	4,015.00	13,739,578.70
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,528,934.28	0.00	40,141.04	64,000.00	746,926.36	4,015.00	13,739,578.70
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	61,651.42	0.00	2,491.99	0.00	0.00

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

STATE PROGRAM NAME	Special Ed Low Incidence Equipment	EIA SCE	EIA LEP	Transportation: Home to School	Transportation: Special Ed	RMA	TOTAL
RESOURCE CODE	6501	7090	7091	7230	7240	8150	
REVENUE OBJECT	8791	8311	8311	8311	8311	8980	
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance		358,062.16	570,430.87	0.00	0.00	320,706.55	1,910,878.05
b. Restr Bal Transfers (Obj 8997)							(162,370.00)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	358,062.16	570,430.87	0.00	0.00	320,706.55	1,748,508.05
2. a. Current Year Award	9,175.00	489,301.00	1,471,711.00	1,066,292.11	293,453.00	1,370,706.00	18,921,925.46
b. Other Adjustments						5,047.38	(42,291.17)
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,175.00	489,301.00	1,471,711.00	1,066,292.11	293,453.00	1,375,753.38	18,879,634.29
3. Required Matching Funds/Other					809,027.74	347,337.77	2,670,847.03
4. Total Available Award (sum lines 1c, 2c, & 3)	9,175.00	847,363.16	2,042,141.87	1,066,292.11	1,102,480.74	2,043,797.70	23,298,989.37
REVENUES							
5. Cash Received in Current Year		489,301.00	1,471,711.00	1,066,292.11	293,453.00	1,370,706.00	15,787,310.12
6. Amounts Included in Line 5 for Prior Year Adjustments							5,982.45
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	9,175.00	0.00	0.00	0.00	0.00	5,047.38	3,086,341.72
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	9,175.00	0.00	0.00	0.00	0.00	5,047.38	3,086,341.72
8. Contributed Matching Funds					809,027.74	347,337.77	6,325,328.03
9. Total Available (sum lines 5, 7c, & 8)	9,175.00	489,301.00	1,471,711.00	1,066,292.11	1,102,480.74	1,723,091.15	25,198,979.87
EXPENDITURES							
10. Donor-Authorized Expenditures	9,175.00	421,669.15	1,456,741.03	1,066,292.11	1,102,480.74	2,043,797.70	22,223,751.11
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	9,175.00	421,669.15	1,456,741.03	1,066,292.11	1,102,480.74	2,043,797.70	22,223,751.11
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	425,694.01	585,400.84	0.00	0.00	0.00	1,075,238.26

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

LOCAL PROGRAM NAME	CAHSEE	STAR	CELDT	Voucher		Voucher	Gov Awards
RESOURCE CODE	9001	9002	9003	9005	9006	9007	9008
REVENUE OBJECT	8590	8590	8590				
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	4,411.33	1.79	0.74	26,855.22	100.00	14,582.87	10,601.08
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	4,411.33	1.79	0.74	26,855.22	100.00	14,582.87	10,601.08
2. a. Current Year Award	5,475.00	24,940.00	19,084.00				
b. Other Adjustments	225.84	(185.28)	(1,305.00)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,700.84	24,754.72	17,779.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	10,112.17	24,756.51	17,779.74	26,855.22	100.00	14,582.87	10,601.08
REVENUES							
5. Cash Received in Current Year	225.84	(185.28)	(1,305.00)				
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	5,475.00	24,940.00	19,084.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	5,475.00	24,940.00	19,084.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	5,700.84	24,754.72	17,779.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	6,647.50	18,752.21	11,326.72		100.00	1,346.99	2,326.97
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	6,647.50	18,752.21	11,326.72	0.00	100.00	1,346.99	2,326.97
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,464.67	6,004.30	6,453.02	26,855.22	0.00	13,235.88	8,274.11

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LOCAL AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Site Awards	MAA	MS Settlement	Eastin Media	Intern Prep	Pre Intern	BWET
RESOURCE CODE	9009	9011	9012	9013	9014	9015	9016
REVENUE OBJECT		8290					
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	16,012.01	0.48	481.13	83.71	3,840.86	3,318.05	11,256.07
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	16,012.01	0.48	481.13	83.71	3,840.86	3,318.05	11,256.07
2. a. Current Year Award		45,806.09					1,374.01
b. Other Adjustments		38,745.04					
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	84,551.13	0.00	0.00	0.00	0.00	1,374.01
3. Required Matching Funds/Other		36,409.70					
4. Total Available Award (sum lines 1c, 2c, & 3)	16,012.01	120,961.31	481.13	83.71	3,840.86	3,318.05	12,630.08
REVENUES							
5. Cash Received in Current Year	0.00	61,731.13					1,374.01
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	22,820.00	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	22,820.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds		36,409.70					
9. Total Available (sum lines 5, 7c, & 8)	0.00	120,960.83	0.00	0.00	0.00	0.00	1,374.01
EXPENDITURES							
10. Donor-Authorized Expenditures	7,677.94	120,961.31	481.13	83.71	3,840.86	3,318.05	2,773.04
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	7,677.94	120,961.31	481.13	83.71	3,840.86	3,318.05	2,773.04
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	8,334.07	0.00	0.00	0.00	0.00	0.00	9,857.04

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LOCAL AWARDS,
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LOCAL PROGRAM NAME							
RESOURCE CODE	9019	9020	9021	9022	9040	9041	9042
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance		96.08	2,347.30		106.39		28.22
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	96.08	2,347.30	0.00	106.39	0.00	28.22
2. a. Current Year Award	13,718.62			2,000.00		41,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	13,718.62	0.00	0.00	2,000.00	0.00	41,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	13,718.62	96.08	2,347.30	2,000.00	106.39	41,000.00	28.22
REVENUES							
5. Cash Received in Current Year	13,718.62			2,000.00		41,000.00	
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)	13,718.62	0.00	0.00	2,000.00	0.00	41,000.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	13,718.62	96.08	2,347.30	819.91	106.39	35,951.22	28.22
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	13,718.62	96.08	2,347.30	819.91	106.39	35,951.22	28.22
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	1,180.09	0.00	5,048.78	0.00

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LOCAL AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME							
RESOURCE CODE	9063	9066	9075	9106	9211	9212	9213
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	476.63	92.55	10.74	7,184.41	600.00	9,920.62
b. Restr Bal Transfers (Obj 8997)	0.00						
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	476.63	92.55	10.74	7,184.41	600.00	9,920.62
2. a. Current Year Award	1,176.90				3,359.73	612.40	8,458.17
b. Other Adjustments	0.00						
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,176.90	0.00	0.00	0.00	3,359.73	612.40	8,458.17
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	1,176.90	476.63	92.55	10.74	10,544.14	1,212.40	18,378.79
REVENUES							
5. Cash Received in Current Year	1,176.90				3,359.73	612.40	8,458.17
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,176.90	0.00	0.00	0.00	3,359.73	612.40	8,458.17
EXPENDITURES							
10. Donor-Authorized Expenditures	1,176.90	476.63	92.55	10.74	4,650.43	621.66	11,593.87
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,176.90	476.63	92.55	10.74	4,650.43	621.66	11,593.87
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	5,893.71	590.74	6,784.92

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LOCAL AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME							
RESOURCE CODE	9215	9216	9217	9218	9219	9221	9222
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	131.63	528.32	3,353.83	16,802.03	6,427.58	882.97	981.91
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	131.63	528.32	3,353.83	16,802.03	6,427.58	882.97	981.91
2. a. Current Year Award	2,609.12	4,965.11	3,496.56	15,599.45	773.79	8,406.88	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,609.12	4,965.11	3,496.56	15,599.45	773.79	8,406.88	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	2,740.75	5,493.43	6,850.39	32,401.48	7,201.37	9,289.85	981.91
REVENUES							
5. Cash Received in Current Year	2,609.12	4,965.11	3,496.56	15,599.45	773.79	8,406.88	
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)	2,609.12	4,965.11	3,496.56	15,599.45	773.79	8,406.88	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	2,026.57	3,683.87	3,963.41	16,034.25	205.13	3,509.41	981.91
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2,026.57	3,683.87	3,963.41	16,034.25	205.13	3,509.41	981.91
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	714.18	1,809.56	2,886.98	16,367.23	6,996.24	5,780.44	0.00

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

LOCAL PROGRAM NAME							
RESOURCE CODE	9223	9231	9232	9267	9234	9250	9999
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	6.36	4,095.86	322.09	13,093.91	9,570.15	247.65	3,866.28
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	6.36	4,095.86	322.09	13,093.91	9,570.15	247.65	3,866.28
2. a. Current Year Award	2,655.03	29,249.98	3,000.00	0.00	7,764.24		565,397.09
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,655.03	29,249.98	3,000.00	0.00	7,764.24	0.00	565,397.09
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	2,661.39	33,345.84	3,322.09	13,093.91	17,334.39	247.65	569,263.37
REVENUES							
5. Cash Received in Current Year	2,655.03	29,249.98	3,000.00	0.00	7,764.24		294,153.04
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	271,244.05
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	271,244.05
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,655.03	29,249.98	3,000.00	0.00	7,764.24	0.00	565,397.09
EXPENDITURES							
10. Donor-Authorized Expenditures	637.45	3,757.37	2,663.15	2,399.25	6,107.88		565,397.09
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	637.45	3,757.37	2,663.15	2,399.25	6,107.88	0.00	565,397.09
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,023.94	29,588.47	658.94	10,694.66	11,226.51	247.65	3,866.28

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

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. a. Prior Year Restricted Ending Balance	172,718.85
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	172,718.85
2. a. Current Year Award	810,922.17
b. Other Adjustments	37,480.60
c. Adj Curr Yr Award (sum lines 2a & 2b)	848,402.77
3. Required Matching Funds/Other	36,409.70
4. Total Available Award (sum lines 1c, 2c, & 3)	1,057,531.32
REVENUES	
5. Cash Received in Current Year	504,839.72
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	343,563.05
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	343,563.05
8. Contributed Matching Funds	36,409.70
9. Total Available (sum lines 5, 7c, & 8)	884,812.47
EXPENDITURES	
10. Donor-Authorized Expenditures	862,693.69
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	862,693.69
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	194,837.63

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	62,410,601.48	301	343,121.69	303	62,067,479.79	305	1,317,574.00		307	60,749,905.79	309
2000 - Classified Salaries	13,762,795.24	311	249,645.68	313	13,513,149.56	315	728,071.77		317	12,785,077.79	319
3000 - Employee Benefits (Excluding 3800)	15,798,527.18	321	100,808.17	323	15,697,719.01	325	506,151.17		327	15,191,567.84	329
4000 - Books, Supplies Equip Replace. (6500)	2,424,193.64	331	19,784.78	333	2,404,408.86	335	482,588.48		337	1,921,820.38	339
5000 - Services. . . & 7300 - Indirect Costs	7,972,308.93	341	5,000.75	343	7,967,308.18	345	2,314,344.11		347	5,652,964.07	349
TOTAL					101,650,065.40	365			TOTAL	96,301,335.87	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.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			5,771.58
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			67,318,167.19
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.			69.90%
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)	69.90%
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).	96,301,335.87
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	189,214,282.20	32,714,649.80	221,928,932.00		3,144,978.80	218,783,953.20	3,764,979.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	94,406.71	0.29	94,407.00		92,489.53	1,917.47	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation		623,900.00	623,900.00	243,800.00		867,700.00	
Compensated Absences Payable	674,744.00	20.00	674,764.00	63,419.50		738,183.50	
Governmental activities long-term liabilities	189,983,432.91	33,338,570.09	223,322,003.00	307,219.50	3,237,468.33	220,391,754.17	3,764,979.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2008-09 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2008-09 Actual			2009-10 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	63,760,964.14		63,760,964.14			64,419,322.87
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	12,387.59		12,387.59			12,438.95
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2008-09			Adjustments to 2009-10		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2009-10 data should tie to Principal Apportionment Attendance Software reports)	2009-10 P2 Report			2010-11 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	12,438.95		12,438.95	12,443.83		12,443.83
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			12,438.95			12,443.83
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)			12,438.95			12,443.83
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2009-10 Actual			2010-11 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	150,379.63		150,379.63	148,540.00		148,540.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	8,215,035.13		8,215,035.13	7,861,272.00		7,861,272.00
5. Unsecured Roll Taxes (Object 8042)	908,581.22		908,581.22	990,614.00		990,614.00
6. Prior Years' Taxes (Object 8043)	15,187.87		15,187.87	42,759.00		42,759.00
7. Supplemental Taxes (Object 8044)	284,173.92		284,173.92	333,468.00		333,468.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	6,899,122.73		6,899,122.73	7,064,036.00		7,064,036.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	3,524,155.91		3,524,155.91	3,900,911.00		3,900,911.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	19,996,636.41	0.00	19,996,636.41	20,341,600.00	0.00	20,341,600.00
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)	19,996,636.41	0.00	19,996,636.41	20,341,600.00	0.00	20,341,600.00

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,030,699.03			991,022.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,030,699.03			991,022.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	41,992,301.49		41,992,301.49	41,876,337.00		41,876,337.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(12,382.39)		(12,382.39)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**			0.00			0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**			0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	3,654,481.00		3,654,481.00	2,125,549.00		2,125,549.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	45,634,400.10	0.00	45,634,400.10	44,001,886.00	0.00	44,001,886.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)			0.00			0.00
38. TOTAL STATE AID (Lines C36 plus C37)	45,634,400.10	0.00	45,634,400.10	44,001,886.00	0.00	44,001,886.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	98,514,346.68		98,514,346.68	91,823,856.00		91,823,856.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	80,402.53		80,402.53	210,120.00		210,120.00
APPROPRIATIONS LIMIT CALCULATIONS			2009-10 Actual	2010-11 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			63,760,964.14			64,419,322.87
2. Inflation Adjustment			1.0062			0.9746
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0041			1.0004
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			64,419,322.87			62,808,185.30
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			19,996,636.41			20,341,600.00
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)			1,492,674.00			1,493,259.60
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			45,453,385.49			43,457,607.30
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			45,453,385.49			43,457,607.30
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])			53,460.70			146,326.20
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			20,050,097.11			20,487,926.20
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)			45,399,924.79			43,311,281.10
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			20,050,097.11			
b. State Subventions (Line D8)			45,399,924.79			
c. Less: Excluded Appropriations (Line C23)			1,030,699.03			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			64,419,322.87			

