WESTERN PLACER UNIFIED SCHOOL DISTRICT
600 SIXTH STREET, SUITE 400,
LINCOLN, CALIFORNIA 95648
Phone: 916.645.6350 Fax: 916.645.6356

STUDENT ENROLLMENT

School	2009 CBEDS	06/01/10	09/01/10
Sheridan School (K-5)	88	90	88
First Street School (K-5)	411	431	456
Carlin C. Coppin Elementary (K-5)	446	447	418
Creekside Oaks Elementary (K-5)	624	652	618
Twelve Bridges Elementary (K-5)	708	706	722
Foskett Ranch Elementary (K-5)	542	547	546
Lincoln Crossing Elementary (K-5)	608	595	616
Glen Edwards Middle (6-8)	632	634	693
Twelve Bridges Middle School (6-8)	837	803	844
Lincoln High School (9-12)	1,471	1,410	1,521
Phoenix High School (10-12)	80	81	87
PCOE Home School	0	0	0
TOTAL:	**6,447**	**6,396**	**6,609**

Preschool/Head Start

First & J Street	24
Carlin Coppin	23 - A.M. /20 - P.M.
Sheridan	20

Pre-K/Special Ed

Foskett	15
FSS PPPIP	40
Carlin Coppin	6

Adult Education 122

First-5 Program

First Street 20-A.M. / 20-P.M.

GLOBAL DISTRICT GOALS

~Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential.
~Foster a safe, caring environment where individual differences are valued and respected.
~Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
~Promote the involvement of the community, local government, business, service organizations, etc. as partners in the education of our students.
~Promote student health and nutrition in order to enhance readiness for learning.

Western Placer Unified School District
Regular Meeting of the Board of Trustees
September 21, 2010, 7:00 P.M.
LINCOLN HIGH SCHOOL – PERFORMING ARTS THEATER
790 J Street, Lincoln, CA

AGENDA

2010-2011 Goals & Objectives (G & 0) for the Management Team: Component I: Quality Student Performance; **Component II:** Curriculum Themes; **Component III:** Special Student Services; **Component IV:** Staff & Community Relations; **Component V:** Facilities/Administration/Budget.

All Open Session Agenda related documents are available to the public for viewing at the Western Placer Unified School District Office located at 600 Sixth Street, Fourth Floor in Lincoln, CA 95648.

6:10 P.M. START

1. **CALL TO ORDER –** Lincoln High School Performing Arts Theater

6:15 P.M.

2. **CLOSED SESSION** – Lincoln High School - Office Conference Room

    2.1 **CONFERENCE WITH LABOR NEGOTIATOR**
    Update on Certificated & Classified Negotiations

    2.2 **INTERDISTRICT ATTENDANCE APPEAL**
    a. Interdistrict Request Appeal 10/11-40

7:00 P.M.

3. **ADJOURN TO OPEN SESSION/PLEDGE OF ALLEGIANCE** – Lincoln High School Performing Arts Theater

    3.1 **CONFERENCE WITH LABOR NEGOTIATOR**
    Update on Certificated & Classified Negotiations

    3.2 **INTERDISTRICT ATTENDANCE APPEAL**
    a. Interdistrict Request Appeal 10/11-40

4. **SPECIAL ORDER OF BUSINESS**
Kiwanis Club of Lincoln will present a check to the following schools:

    - Foskett Ranch Elementary
    - Carlin Coppin Elementary
    - Lincoln Crossings Elementary
    - First Street Elementary
    - Sheridan Elementary
    - Creekside Oaks Elementary
    - Twelve Bridges Elementary

5. CONSENT AGENDA

NOTICE TO THE PUBLIC
All items on the Consent Agenda will be approved with one motion, which is not debatable and requires a unanimous vote for passage. If any member of the Board, Superintendent, or the public, so request, items may be removed from this section and placed in the regular order of business following the approval of the consent agenda.

5.1 Approve Classified Personnel Report.
5.2 Approve Certificated Personnel Report.
5.3 Approve Disposal of Obsolete and Non-Functioning Equipment.
Roll call vote:

6. COMMUNICATION FROM THE PUBLIC

This portion of the meeting is set aside for the purpose of allowing an opportunity for individuals to address the Board regarding matters not on the agenda, but within the board's subject matter jurisdiction. The Board is not allowed to take action on any item, which is not on the agenda except as authorized by Government Code Section 54954.2. Request forms for this purpose "Request to Address Board of Trustees" are located at the entrance to the Performing Arts Theater. Request forms are to be submitted to the Board Clerk prior to the start of the meeting.

7. REPORTS & COMMUNICATION

7.1 Lincoln High School, Student Advisory – Carlos DeLaFuente
7.2 Western Placer Teacher's Association – Mike Agrippino
7.3 Western Placer Classified Employee Association – Mike Kimbrough
7.4 Superintendent, Scott Leaman

8. ♦ACTION ♦DISCUSSION ♦INFORMATION

Members of the public wishing to comment on any items should complete a yellow REQUEST TO ADDRESS BOARD OF TRUSTEES form located on the table at the entrance to the Performing Arts Theater. Request forms are to be submitted to the Board Clerk before each item is discussed.

8.1 Information **AYP/API UPDATE – Boyle** *(10-11 G & O Component I, IV, V)*
•California Department of Education (CDE) has released the 2010 Adequate Yearly Progress (AYP) and Academic Performance Index (API) scores for all districts and schools. AYP is the federal accountability system that calls for annual set percentage targets for students scoring Proficient or Advanced on STAR testing. API is the state accountability system that calls for annual improvement of student achievement toward the goal of an API score of 800. An update on the District and individual school site AYP/API progress will be presented.

8.2 Action **COMMITTEE ON ASSIGNMENTS RECOMMENDATION – Davis** *(10-11 G & O Component I, IV, V)*
•The Superintendent or designee shall establish a committee on assignments, which may grant approval for the voluntary assignment of full-time teachers to teach an elective course outside their credential authorization in an area for which they have special skills or preparation (Education Code 44258.7(c) & (d).

8.3 Discussion/ Action **APPROVE RESOLUTION 10/11.6 TO ADOPT THE 2010-11 WESTERN PLACER UNIFIED SCHOOL DISTRICT GANN LIMIT – Lopes** *(10-11 G & O Component I, IV, V)*
•Shortly after Proposition 13, the 1978 Jarvis-Gann amendment was enacted. Proposition 4, adopted in November 1979, and established a constitutional limit on the

allowable growth in state and local government spending. These appropriation limits, commonly called Gann Limits, allowing government spending to grow at a rate no faster than inflation and change in population.

Education Code Sections 1629 and 42132 specify that by September 30, county office and district governing boards shall adopt a resolution identifying their estimated appropriation limit for the current year and their annual appropriation limit for the preceding year.

8.4 Discussion/ Action **APPROVAL OF THE 2009-10 UNAUDITED ACTUALS – Lopes**

(10-11 G & O Component I, IV, V)

•The 2009-10 Unaudited Actuals are included for the Board of Trustees, and an executive summary of significant items is included below.

General Fund

General Fund expenditures exceeded revenues by ($4,127,874), leaving an ending fund balance of $14,618,439. Unrestricted fund balance declined by ($2,664,519) and restricted fund balance declined by ($1,463,354). While the deficit is $300,000 less than the estimated actuals presented in June 2010 with the adopted budget, it is important to review the line item changes. Revenues are less than estimated by $1.5 million due primarily to an unexpected decline in property taxes. Expenditures and other outgo are $1.9 million less than estimated due to savings in salaries, benefits, and supplies for the year.

Deficit spending is budgeted for the current and subsequent years. Staff plans to reconvene the Budget Committee this winter to identify budget cut recommendations for the Board. While the projections show that the District will be able to meet its financial obligations for the current and subsequent two years, the District must align spending with revenue to maintain a healthy financial status.

9. BOARD OF TRUSTEES

9.1 FUTURE AGENDA ITEMS

The following are a number of agenda items that the Board of Trustees has been monitoring. They are NOT action items for tonight's meeting, but are noted here for continuing purposes and to ensure that when there are changes or new information they will be called up as Action/Discussion/Information.

- Relationship with Sierra Community College
- Twelve Bridges High School
- Gladding Parkway Carlin C. Coppin

9.2 BOARD MEMBER REPORTS/COMMENTS

10. ESTABLISHMENT OF NEXT MEETING(S)

- The President will establish the following meeting(s):
  - ➢September 21, 2010 7:00 P.M., Lincoln High School, Performing Arts Theater

11. ADJOURNMENT

BOARD BYLAW 9320: Individuals requiring disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing at least two days prior to meeting date. (American Disabilities Act) Government Code 54954.1

Posted: 09/17/10

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DISCLOSURE

OF ACTION

TAKEN IN

CLOSED SESSION,

IF ANY

Western Placer Unified School District
CLOSED SESSION AGENDA

Place: **Lincoln High School – Main Office Conference Room**
Date: **Tuesday, September 21, 2010**
Time: **6:15 P.M.**

1. LICENSE/PERMIT DETERMINATION

2. SECURITY MATTERS

3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR

4. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION

5. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

6. LIABILITY CLAIMS

7. THREAT TO PUBLIC SERVICES OR FACILITIES

8. PERSONNEL
   * PUBLIC EMPLOYEE APPOINTMENT
   * PUBLIC EMPLOYEE EMPLOYMENT
   * PUBLIC EMPLOYEE PERFORMANCE EVALUATION
   * PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE
   * COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE

9. **CONFERENCE WITH LABOR NEGOTIATOR**

10. **STUDENTS**
    * STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918
    * STUDENT PRIVATE PLACEMENT
    * **INTERDISTRICT ATTENDANCE APPEAL**
    * STUDENT ASSESSMENT INSTRUMENTS
    * STUDENT RETENTION APPEAL, Pursuant to BP 5123

1. **LICENSE/PERMIT DETERMINATION**
   a. Specify the number of license or permit applications.
2. **SECURITY MATTERS**
   a. Specify law enforcement agency
   b. Title of Officer,
3. **CONFERENCE WITH REAL PROPERTY NEGOTIATOR**
   a. Property: specify the street address, or if no street address the parcel number or unique other reference to the property under negotiation.
   b. Negotiating parties: specify the name of the negotiating party, not the agent who directly or through an agent will negotiate with the agency's agent.

c. Under negotiations: specify whether the instructions to the negotiator will concern price, terms of payment or both.

4. **<u>CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION</u>**
   a. Name of case: specify by reference to claimant's name, names or parties, case or claim number.
   b. Case name unspecified: specify whether disclosure would jeopardize service of process or existing settlement negotiations.

5. **<u>CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION</u>**
   a. Significant exposure to litigation pursuant to subdivision (b) of Government Code section 54956.9 (if the agency expects to be sued) and also specify the number of potential cases.
   b. Initiation of litigation pursuant to subdivision (c) of Government Code Section 54956.9 (if the agency intends to initiate a suit) and specify the number of potential cases.

6. **<u>LIABILITY CLAIMS</u>**
   a. Claimant: specify each claimants name and claim number (if any). If the claimant is filing a claim alleging district liability based on tortuous sexual conduct or child abuse, the claimant's name need not be given unless the identity has already been publicly disclosed.
   b. Agency claims against.

7. **<u>THREATS TO PUBLIC SERVICES OR FACILITIES</u>**
   a. Consultation with: specify name of law enforcement agency and title of officer.

8. **<u>PERSONNEL:</u>**
   A. **PUBLIC EMPLOYEE APPOINTMENT**
      a. Identify title or position to be filled.
   B. **PUBLIC EMPLOYEE EMPLOYMENT**
      a. Identify title or position to be filled.
   C. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
      a. Identify position of any employee under review.
   D. **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**
      a. It is not necessary to give any additional information on the agenda.
   E. **COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE, UNLESS EMPLOYEE REQUESTS OPEN SESSION**
      a. No information needed

9. **<u>CONFERENCE WITH LABOR NEGOTIATOR</u>**
   a. Name any employee organization with whom negotiations to be discussed are being conducted.
   b. Identify the titles of unrepresented individuals with whom negotiations are being conducted.
   c. Identify by name the agency's negotiator

10. **<u>STUDENTS:</u>**
   A. **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
   B. **STUDENT PRIVATE PLACEMENT**
      •Pursuant to Board Policy 6159.2
   C. **INTERDISTRICT ATTENDANCE APPEAL**
      a. Education Code 35146 and 48918
   D. **STUDENT ASSESSMENT INSTRUMENTS**
      a. Reviewing instrument approved or adopted for statewide testing program.
   E. **STUDENT RETENTION/ APPEAL**
      a. Pursuant to Board Policy 5123

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Update on Certificated and Classified Negotiations

AGENDA ITEM AREA:
Disclosure of action taken in closed session

REQUESTED BY:
Ryan Davis
Director of Human Services

ENCLOSURES:
No

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
September 21, 2010

ROLL CALL REQUIRED:
No

BACKGROUND:

Labor Negotiator will give the Board of Trustees an update on Certificated and Classified Negotiations.

ADMINISTRATION RECOMMENDATION:

Administration recommends the board of trustees be updated on negotiations.

wp/rk/factform

3.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
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SUBJECT:
Interdistrict Appeal

AGENDA ITEM AREA:
Disclosure of Action Taken in Closed Session

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
No

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
September 21, 2010

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will discuss disclose any action taken in closed session regarding the following transfer appeals:

a. Interdistrict Request Appeal 10/11-40

ADMINISTRATION RECOMMENDATION:

Disclose any action taken.

3.2

wp/rk/factform

SPECIAL

ORDER

OF

BUSINESS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
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SUBJECT:
Kiwanis Club will present checks to:
- Carlin Coppin Elementary
- Creekside Oaks Elementary
- First Street Elementary
- Foskett Ranch Elementary
- Lincoln Crossings Elementary
- Sheridan Elementary
- Twelve Bridges Elementary

AGENDA ITEM AREA:
Special Order of Business

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
No

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
September 21, 2010

ROLL CALL REQUIRED:
No

BACKGROUND:

Members of the Kiwanis Club of Lincoln will present checks to the schools for their library.

RECOMMENDATION:

4.

wp/rk/facsheetrecog

CONSENT

AGENDA

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Classified Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY: RD
Ryan Davis
Director, Human Services

ENCLOSURES:

DEPARTMENT:
Educational

FINANCIAL INPUT/SOURCE:
General Fund/Categorical

MEETING DATE:
September 21, 2010

ROLL CALL REQUIRED:

BACKGROUND:

The Board of Trustees will take action to approve the classified personnel report.

RECOMMENDATION:

Administration recommends ratification of the classified personnel report.

5.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT

PERSONNEL REPORT

September 21, 2010

CLASSIFIED/MANAGEMENT

ADDITIONAL HOURS

1. **Name:** Sandra Walker
   Position: Campus/Café Sup
   Site: Twelve Bridges Elem
   Previous Hours: .34 Hours/Days (Position #563)
   Previous Hours: 1.75 Hours/Days (Position #834)
   New Hours: 2.34 Hours/Days
   Effective: 9/7/10

RESIGNATIONS

1. **Name:** April Evans
   Position: Campus/Café Sup
   Site: Lincoln Crossing Elem
   Hours: 1.5 Hours/Days
   Days: 10 Months/Year
   Effective: 9/17/10

5.1.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

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SUBJECT:
Certificated Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Ryan Davis
Director of Human Services

ENCLOSURES:
Yes

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General

MEETING DATE:
September 21, 2010

ROLL CALL REQUIRED:

BACKGROUND:

The Board of Trustees will take action to approve the certificated personnel report.

RECOMMENDATION:

Administration recommends ratification of the certificated personnel report.

5.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT

PERSONNEL REPORT

September 21, 2010

CERTIFICATED/MANAGEMENT

NEW HIRES

1. **Jeff Davis, Elementary Science Teacher, Creekside Oaks Elem./Twelve Bridges Elem.**

5.2.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
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SUBJECT:
Disposal of Obsolete and Non-Functioning Equipment

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Bob Lyons,
Director of Technology
Mary Boyle,
Educational Services

ENCLOSURES:
Yes

DEPARTMENT:
Technology

FINANCIAL INPUT/SOURCE:
Not Applicable

MEETING DATE:
September 21, 2010

ROLL CALL REQUIRED:
No

BACKGROUND:
The Technology Department regularly collects non-working and obsolete technology equipment from sites for disposal, per WPUSD BP 3270. Any equipment that can be recycled or used for spare parts is salvaged; all other equipment is stored for proper disposal at the District Office Annex (previous District Office). Disposal must be in compliance with E-waste recycling requirements. We are currently using a certified E-waste recycling company which does not charge for disposal. The attached "Obsolete E-Waste for Disposal" listing has an estimated total value of less than $500.00.

RECOMMENDATION:
Approval of disposal of E-waste per attachment.

wp/rk/factform

Obsolete E-Waste for Disposal
September 21, 2010

Qty	Mfg	Asset	Model	Description
1	HP		940c	Printer
1	Dell	2JxFJ41	D505	Laptop
105	Dell		15" CRT	Monitor
1	Fisher		VHS	VHS VCR
4	Belkin		F6C120	Battery Backup
1	HP		6980	Printer
5	Canon		ip3000	Printer
1	Canon		RC250	camera
5	Panasonic		456	VHS recorder
1	Canon		I860	Printer
22	Future Kids		Quickpad	word editors
3	Dell			flat panel
1	Phillips			DVD player
1	NEC			flat panel
1	HP		5300c	Scanner
1	Dell		3100cn	printer
1	Brother		9200c	Printer
1	Dell	8DFMP71	GX280	Computer
1	Whitebox			Computer
1	HP		940c	Printer
2	Magnavox			VHS player
1	Dell	BWBWB51	GX270	Computer
1	Dell	CCFMP71	GX280	Computer
2	Dell		3000CN	Printer
1	HP		ScanJet 2300c	Scanner
1	Okidata		Microline 42	dot matrix printer
1	Panasonic		KX-P3196	dot matrix printer
1	Okidata		Microline 390	dot matrix printer
2	Okidata		microline 420	dot matrix printer
1	Okidata	1864	Microline 390	dot matrix printer
1	Epson		FX-890	dot matrix printer
1	Okidata		Microline 320	dot matrix printer
1	Dell	2342	Poweredge 2600	server
1	Dell	3476	Poweredge 2600	server
1	Dell	3477	Poweredge 2600	server
1	Dell		Poweredge 2600	server
1	HP		224M	switch
8	Dell		GX60	computer
4	Dell		GX50	Computer
32	Dell		GX280	Computer
1	Linksys		16 port	switch
4	Panasonic		VHS	camcorder
164				

5.3.1

INFORMATION

DISCUSSION

ACTION

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
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SUBJECT:
AYP/API Update

REQUESTED BY:
Mary Boyle MB
Deputy Superintendent Educational Services

DEPARTMENT:
Educational Services

MEETING DATE:
September 21, 2010

AGENDA ITEM AREA:
Information

ENCLOSURES:
Handouts at Meeting

FINANCIAL INPUT/SOURCE:
Title I Relationship

ROLL CALL REQUIRED:
No

BACKGROUND:

California Department of Education (CDE) has released the 2010 Adequate Yearly Progress (AYP) and Academic Performance Index (API) scores for all districts and schools. AYP is the federal accountability system that calls for annual set percentage targets for students scoring Proficient or Advanced on STAR testing. API is the state accountability system that calls for annual improvement of student achievement toward the goal of an API score of 800. An update on the District and individual school site AYP/API progress will be presented.

RECOMMENDATION:

Information only.

8.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

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SUBJECT:
Committee On Assignments Recommendation

REQUESTED BY:
Ryan Davis
Director of Human Services

DEPARTMENT:
Personnel

MEETING DATE:
September 21, 2010

AGENDA ITEM AREA:
Action

ENCLOSURES:
Yes (1)

FINANCIAL INPUT/SOURCE:
N/A

ROLL CALL REQUIRED:

BACKGROUND:

The superintendent or designee shall establish a committee on assignments, which may grant approval for the voluntary assignment of full-time teachers to teach an elective course outside their credential authorization in an area for which they have special skills or preparation (Education Code 44258.7(c) & (d)).

On September 14, 2010 the Western Placer Unified School District's Committee on Assignments met, reviewed teacher qualifications to teach an elective class outside their current credential designation and approved the following:

Kim Coast – Computer Lit. – LHS
Jeff Gillming – Health/Driver's Ed. – LHS
Jackie Banderas – Outdoor Recreation – GEMS

RECOMMENDATION:
Administration recommends the Board of Trustees approve the Committee on Assignments' recommendation.

8.2

COMMITTEE ON ASSIGNMENT MEMBERS

Ken Lowe – Health/Driver's Ed. – LHS

Mary Macqueen – Health/Driver's Ed. - LHS

Matt Tofft – Technology - LHS

Debbie Tofft – Technology – LHS

Ron Buda - Physical Education – GEMS

Sandy Kepler – Physical Education – GEMS

8.2.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:

Approve Resolution 10/11.6 to Adopt the 2010-11 Western Placer Unified School District Gann Limit

AGENDA ITEM AREA:

Discussion/Action

REQUESTED BY:

Joyce Lopes,
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

2009-10 Unaudited Actuals

MEETING DATE:

September 21, 2010

ROLL CALL REQUIRED:

Yes

BACKGROUND:

Shortly after Proposition 13, the 1978 Jarvis-Gann amendment was enacted. Proposition 4, adopted in November 1979, established a constitutional limit on the allowable growth in state and local government spending. These appropriation limits, commonly called Gann Limits, allow government spending to grow at a rate no faster than inflation and change in population.

Education Code Sections 1629 and 42132 specify that by September 30, county office and district governing boards shall adopt a resolution identifying their estimated appropriation limit for the current year and their annual appropriation limit for the preceding year.

RECOMMENDATION:

Administration recommends the Board of Trustees approve Resolution 10/11.6 to adopt the 2010-11 Western Placer Unified School District Gann Limit.

8.3

WESTERN PLACER UNIFIED SCHOOL DISTRICT
2010-11 Gann Limit
Resolution No. 10/11.6

A RESOLUTION BEFORE THE GOVERNING)
BOARD OF THE WESTERN PLACER UNIFIED)
SCHOOL DISTRICT ADOPTING THE 2010-11)
GANN LIMIT)

The following **RESOLUTION** was duly passed and adopted by the Board of Trustees of the above-entitled district at a regular meeting held on the 21st day of September, 2010, by roll call vote.

AYES:
NOES:
ABSENT:

WHEREAS, in November 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIIIB to the California Constitution; and

WHEREAS, in the provisions of that Article establish maximum appropriation limits, commonly called "Gann Limits," for public agencies including school districts; and

WHEREAS, the District must establish a Gann Limit for the 2009-10 fiscal year and a projected Gann Limit for the 2010-11 fiscal year in accordance with the provisions of Article XIIIB and applicable statutory law; and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees does provide public notice that the attached calculations and documentation of the Gann Limits for the 2009-10 and 2010-11 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED, that this Board does hereby declare that the appropriations in the Budget for the 2009-10 and 2010-11 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED, that the Superintendent provide copies of this resolution along with the appropriate attachments to interested citizens of this District.

THE FOREGOING RESOLUTION was duly passed by the Governing Board of the Western Placer Unified School District on the 21st of September, 2010.

President of the Board, Governing Board
Western Placer Unified School District

ATTEST:

Clerk, Governing Board
Western Placer Unified School District

8.3.1

	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)	33,300,132.86		33,300,132.86			33,084,410.60
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	6,281.17		6,281.17			6,202.02
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)	6,202.02		6,202.02	6,233.79		6,233.79
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)			6,202.02			6,233.79
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)			6,202.02			6,233.79
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2009-10 Actual			2010-11 Budget		
1. Homeowners' Exemption (Object 8021)	341,808.31		341,808.31	336,231.00		336,231.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	10.00		10.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	32,961,241.54		32,961,241.54	33,090,707.00		33,090,707.00
5. Unsecured Roll Taxes (Object 8042)	891,940.31		891,940.31	948,226.00		948,226.00
6. Prior Years' Taxes (Object 8043)	(11,939.38)		(11,939.38)	67,150.00		67,150.00
7. Supplemental Taxes (Object 8044)	297,270.32		297,270.32	248,370.00		248,370.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,474,382.95		1,474,382.95	1,694,791.00		1,694,791.00
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)	191,282.73		191,282.73	114,211.00		114,211.00
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)	(12,049,343.00)		(12,049,343.00)	(11,456,182.00)		(11,456,182.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	24,096,653.78	0.00	24,096,653.78	25,043,504.00	0.00	25,043,504.00
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)	24,096,653.78	0.00	24,096,653.78	25,043,504.00	0.00	25,043,504.00

8.3.2

	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)			486,085.64			501,423.00
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)			486,085.64			501,423.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	9,235,533.14		9,235,533.14	9,026,306.00		9,026,306.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	50,168.16		50,168.16	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)	2,159,136.00		2,159,136.00	2,099,136.00		2,099,136.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	11,444,837.30	0.00	11,444,837.30	11,125,442.00	0.00	11,125,442.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	233,231.00		233,231.00	230,619.00		230,619.00
38. TOTAL STATE AID (Lines C36 plus C37)	11,678,068.30	0.00	11,678,068.30	11,356,061.00	0.00	11,356,061.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	47,318,254.36		47,318,254.36	45,803,954.00		45,803,954.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	458,499.79		458,499.79	292,500.00		292,500.00

	2009-10 Actual	2010-11 Budget
APPROPRIATIONS LIMIT CALCULATIONS		
D. PRELIMINARY APPROPRIATIONS LIMIT		
1. Revised Prior Year Program Limit (Lines A1 plus A6)	33,300,132.86	33,084,410.60
2. Inflation Adjustment	1.0062	0.9746
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)	0.9874	1.0051
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)	33,084,410.60	32,408,511.31
APPROPRIATIONS SUBJECT TO THE LIMIT		
5. Local Revenues Excluding Interest (Line C18)	24,096,653.78	25,043,504.00
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)	744,242.40	748,054.80
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)	9,473,842.46	7,866,430.31
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)	9,473,842.46	7,866,430.31
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])	328,470.89	211,510.62
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)	24,425,124.67	25,255,014.62
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)	9,145,371.57	7,654,919.69
9. Total Appropriations Subject to the Limit		
a. Local Revenues (Line D7b)	24,425,124.67	
b. State Subventions (Line D8)	9,145,371.57	
c. Less: Excluded Appropriations (Line C23)	486,085.64	
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)	33,084,410.60	

8.3.3

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Ana J. Matosantos, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
Summary	2009-10 Actual			2010-11 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			33,084,410.60			32,408,511.31
12. Appropriations Subject to the Limit (Line D9d)			33,084,410.60			

* Please provide below an explanation for each entry in the adjustments column.
** Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009). Amounts in Section C, State Aid Received, can no longer be extracted and must be manually input into the Adjustments column.

Carrie Carlson
Gann Contact Person

(916) 434-5095
Contact Phone Number

8.3.4

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:

Approval of the 2009-10 Unaudited Actuals

AGENDA ITEM AREA:

Discussion/Action

REQUESTED BY:

Joyce Lopes
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

None

MEETING DATE:

September 21, 2010

ROLL CALL REQUIRED:

No

BACKGROUND:

The 2009-10 Unaudited Actuals are included for the Board of Trustees, and an executive summary of significant items is included below.

General Fund
General Fund expenditures exceeded revenues by ($4,127,874), leaving an ending fund balance of $14,618,439. Unrestricted fund balance declined by ($2,664,519) and restricted fund balance declined by ($1,463,354). While the deficit is $300,000 less than the estimated actuals presented in June 2010 with the adopted budget, it is important to review the line item changes. Revenues are less than estimated by $1.5 million due primarily to an unexpected decline in property taxes. Expenditures and other outgo are $1.9 million less than estimated due to savings in salaries, benefits, and supplies for the year.

Deficit spending is budgeted for the current and subsequent years. Staff plans to reconvene the Budget Committee this winter to identify budget cut recommendations for the Board. While the projections show that the District will be able to meet its financial obligations for the current and subsequent two years, the District must align spending with revenue to maintain a healthy financial status.

8.4

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

The results of 2009-10 and the current projections are below:

	Unaudited Actuals 2009-10 Combined	Adopted Budget 2010-11 Combined	Projection 2011-12 Combined
Revenue			
Revenue Limit Sources	34,329,129	35,015,184	35,557,799
Federal Revenue	3,572,213	2,374,010	2,374,010
State Revenue	6,078,714	5,633,680	5,633,680
Local Revenue	3,338,199	2,781,080	2,781,080
Total Revenue	**47,318,255**	**45,803,954**	**46,346,569**
Expenditures			
Certificated Salaries	25,296,276	25,418,227	25,830,000
Classified Salaries	7,250,533	7,267,520	7,400,000
Benefits	9,861,428	10,706,230	10,880,000
Books and Supplies	2,415,061	2,540,700	2,540,000
Other Services & Oper. Exper	4,407,377	4,195,329	4,190,000
Capital Outlay	829,000	100,000	110,000
Other Outgo 7xxx	1,695,132	1,105,316	1,110,000
Transfer of Indirect 73xx	(93,246)	(109,727)	(110,000)
Unidentified Budget Cuts	-	-	(4,000,000)
Total Expenditures	**51,661,561**	**51,223,595**	**47,950,000**
Deficit/Surplus	(4,343,306)	(5,419,641)	(1,603,431)
Transfers In	780,042		
Transfers out	(564,608)	(113,218)	(110,000)
Contributions to Restricted	-	-	-
Net increase (decrease) in Fund Balance	(4,127,872)	(5,532,859)	(1,713,431)
Beginning Balance	18,746,313	14,235,528	8,702,669
Ending Balance	**14,618,441**	**8,702,669**	**6,989,238**
Revolving Fund	-	2,000	2,000
Uncertainty	2,611,308	2,566,841	2,392,000
Restricted Designations	752,502	32,935	59,604
Basic Aid Reserve	-	3,986,676	3,010,541
Undesignated Fund Balance	**11,254,631**	**2,114,218**	**1,525,093**

84.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

Budget to Actual
Each year our actual activity varies from our budgeted projections. The significant differences between the District's Projected Actuals, as of Second Interim, and the final Unaudited Actuals are:

	Estimated Actuals 2009-10 Combined	Unaudited Actuals 2009-10 Combined	$ Variance	% Variance	
Revenue					
Revenue Limit Sources	35,528,864	34,329,129	(1,199,735)	-3.38%	1
Federal Revenue	4,050,100	3,572,213	(477,887)	-11.80%	2
State Revenue	5,731,474	6,078,714	347,240	6.06%	3
Local Revenue	3,517,486	3,338,199	(179,287)	-5.10%	4
Total Revenue	**48,827,924**	**47,318,255**	**(1,509,669)**	**-3.09%**	
Expenditures					
Certificated Salaries	25,448,123	25,296,276	(151,847)	-0.60%	5
Classified Salaries	7,147,998	7,250,533	102,535	1.43%	5
Benefits	10,048,051	9,861,428	(186,623)	-1.86%	5
Books and Supplies	4,033,648	2,415,061	(1,618,587)	-40.13%	6
Other Services & Oper. Expense	4,719,587	4,407,377	(312,210)	-6.62%	6
Capital Outlay	1,241,975	829,000	(412,975)	-33.25%	6
Other Outgo 7xxx	1,610,466	1,695,132	84,666	5.26%	7
Transfer of Indirect 73xx	(111,671)	(93,246)	18,425	-16.50%	8
Total Expenditures	**54,138,177**	**51,661,561**	**(2,476,616)**	**-4.57%**	
Deficit/Surplus	(5,310,253)	(4,343,306)	966,947		
Transfers In	1,168,686	780,042	(388,644)	-33.25%	9
Transfers out	(369,218)	(564,608)	(195,390)	52.92%	3
Contributions to Restricted	-	-	-		
Net increase (decrease) in Fund Balance	(4,510,785)	(4,127,872)	382,913	-8.49%	
Beginning Balance	18,746,313	18,746,313	-		
Ending Balance	**14,235,528**	**14,618,441**	**382,913**	**2.69%**	

84.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

Accompanying notes for variances:

Notes for Unaudited Actuals changes:

1. Property tax revenues were $1.2 million less than estimates previously provided.
2. Various federal programs had carryforward balances; recognize the revenue when they are spent.
3. State Deferred Maintenance contribution was budgeted in Fund 14 ($200k).
Transfer was booked in Fund 1 than transferred to Fund 14. Zero net effect on fund balance.
Lottery and Math/Reading Dev. Funds received were higher than estimates ($150k)
4. Interest and MAA revenue were less than anticipated.
5. Salaries and benefits were transferred to restricted SFSF funding.
6. Savings realized in operations due to prudent spending by sites and carryover of restricted balances.
7. Transportation payments to Mid-placer were greater than anticipated.
8. Restricted funds had carryover which reduced indirect collected.
9. Busses purchased in 09-10 were paid for from funds reserved in Fund 17 and transferred to Fund 1. They had been budgeted as a contribution. However, audit guidelines suggest it should be booked as a transfer in.

Categorical Fund Balances
Restricted, or categorical funds, are carried over from year to year when monies remain unspent. This year, tracking categorical revenues and carryover was complicated by the State Budget process. 39 different categorical programs had their restrictions lifted for five years, and they became unrestricted. These were "Tier III" programs. In addition, SFSF and ARRA funds provided the district with opportunities to use categorical funding to pay for unrestricted expenses on a one-time basis. A summary of the District's categorical fund balances including Tier III programs will be presented at the Board meeting.

Enrollment and ADA
Enrollment continues its upward trend with 55 new students in 2009-10 and 140 new students in 2010-11 as of the third week of school. The ADA increase in 2009-10 was 1% and the budgeted ADA increase for 2010-11 is 0.5%. If enrollment yield continues to average 95.5%, we would yield an ADA increase of 2% in 2010-11. We will continue to watch the enrollment and ADA trends closely and report back with recommendations in the form of budget revisions during the year.

Next Steps
The Education Code requires that the District revise its adopted budget within 45 days of the State adopting a new budget if there are any material changes to the District's assumptions. The State has not yet adopted a budget for the 2010-11 fiscal year. Revisions will come to the Board within 45 days of the State budget adoption or at First Interim, whichever come first. Changes that the Board should expect at that time include:

1. Update on Federal monies received and to be received
2. Recalculation of Revenue Limit for revised projected ADA

Given the current uncertainties with the budget, this winter will need to be spent identifying our budget reduction strategies in conjunction with the Budget Committee and the Board. The current Reserve for Economic Uncertainties is maintained at the 5% Board policy level.

RECOMMENDATION:

Administration recommends the Board of Trustees approve the 2009-10 unaudited actuals.

8.4.3

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 ______________________ Date of Meeting: Sep 21, 2010
Clerk/Secretary of the Governing Board
(Original signature required)

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 ______________________ Date: ____________
County Superintendent/Designee
(Original signature required)

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

For County Office of Education:	For School District:
Teresa Stelzer	Carrie Carlson
Name	Name
Program Manager Accounting Services	Director, Business Services
Title	Title
(530) 886-5857	(916) 434-5095
Telephone	Telephone
tstelzer@placercoe.k12.ca.us	ccarlson@wpusd.k12.ca.us
E-mail Address	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 2011-12 budget year:

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

8.4.4

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)	63.92%
	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	$33,084,410.60
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$33,084,410.60
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2011-12, subject to CDE approval.	6.37%
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 Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
TRAN	Approved Transportation Expense - Home-to-School	$1,395,351.63
	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]).	$662,567.08

8.45

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	2009-10 Unaudited Actuals Restricted (B)	2009-10 Unaudited Actuals Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	2010-11 Budget Restricted (E)	2010-11 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	32,775,286.99	1,553,842.00	34,329,128.99	33,455,731.00	1,559,453.00	35,015,184.00	2.0%
2) Federal Revenue		8100-8299	328.00	3,571,885.23	3,572,213.23	0.00	2,374,010.00	2,374,010.00	-33.5%
3) Other State Revenue		8300-8599	4,693,785.90	1,384,927.83	6,078,713.73	4,357,549.00	1,276,131.00	5,633,680.00	-7.3%
4) Other Local Revenue		8600-8799	1,463,898.63	1,874,299.78	3,338,198.41	1,034,005.00	1,747,075.00	2,781,080.00	-16.7%
5) TOTAL, REVENUES			38,933,299.52	8,384,954.84	47,318,254.36	38,847,285.00	6,956,669.00	45,803,954.00	-3.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	20,294,766.52	5,001,509.07	25,296,275.59	21,670,808.00	3,747,419.00	25,418,227.00	0.5%
2) Classified Salaries		2000-2999	4,102,538.11	3,147,994.96	7,250,533.07	4,180,018.00	3,087,502.00	7,267,520.00	0.2%
3) Employee Benefits		3000-3999	7,240,145.05	2,621,283.38	9,861,428.43	8,159,639.00	2,546,591.00	10,706,230.00	8.6%
4) Books and Supplies		4000-4999	1,641,437.41	773,624.02	2,415,061.43	1,538,083.00	1,002,617.00	2,540,700.00	5.2%
5) Services and Other Operating Expenditures		5000-5999	3,322,507.19	1,084,870.08	4,407,377.27	3,363,917.00	831,412.00	4,195,329.00	-4.8%
6) Capital Outlay		6000-6999	39,937.84	789,061.66	828,999.50	35,000.00	65,000.00	100,000.00	-87.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,634,666.00	60,465.96	1,695,131.96	1,105,316.00	0.00	1,105,316.00	-34.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(786,937.60)	693,692.04	(93,245.56)	(750,538.00)	640,811.00	(109,727.00)	17.7%
9) TOTAL, EXPENDITURES			37,489,060.52	14,172,501.17	51,661,561.69	39,302,243.00	11,921,352.00	51,223,595.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,444,239.00	(5,787,546.33)	(4,343,307.33)	(454,958.00)	(4,964,683.00)	(5,419,641.00)	24.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	780,041.94	780,041.94	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	308,608.14	256,000.00	564,608.14	113,218.00	0.00	113,218.00	-79.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,800,150.17)	3,800,150.17	0.00	(4,676,382.00)	4,676,382.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,108,758.31)	4,324,192.11	215,433.80	(4,789,600.00)	4,676,382.00	(113,218.00)	-152.6%

8.4.6

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,664,519.31)	(1,463,354.22)	(4,127,873.53)	(5,244,558.00)	(288,301.00)	(5,532,859.00)	34.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,530,455.17	2,215,857.26	18,746,312.43	13,865,935.86	752,503.04	14,618,438.90	-22.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,530,455.17	2,215,857.26	18,746,312.43	13,865,935.86	752,503.04	14,618,438.90	-22.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,530,455.17	2,215,857.26	18,746,312.43	13,865,935.86	752,503.04	14,618,438.90	-22.0%
2) Ending Balance, June 30 (E + F1e)			13,865,935.86	752,503.04	14,618,438.90	8,621,377.86	464,202.04	9,085,579.90	-37.8%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	19,114.33	0.00	19,114.33	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	752,503.04	752,503.04	0.00	464,202.04	464,202.04	-38.3%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	2,611,308.00	0.00	2,611,308.00	2,566,841.00	0.00	2,566,841.00	-1.7%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	4,597,494.00	0.00	4,597,494.00	3,986,676.00	0.00	3,986,676.00	-13.3%
Basic Aid Designation	0000	9780	*3,590,701.00*		*3,590,701.00*				
Designated for Specific Programs	0000	9780	*1,006,793.00*		*1,006,793.00*				
Basic Aid Designation	0000	9780				*3,986,676.00*		*3,986,676.00*	
c) Undesignated Amount		9790	6,636,019.53	0.00	6,636,019.53				
d) Unappropriated Amount		9790				2,065,860.86	0.00	2,065,860.86	

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Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash a) in County Treasury		9110	13,278,737.72	(1,001,727.30)	12,277,010.42				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	2,000.00	0.00	2,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	45.00	0.00	45.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,125,964.25	1,578,433.09	4,704,397.34				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	88,822.53	780,686.68	869,509.21				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	19,114.33	0.00	19,114.33				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			16,514,683.83	1,357,392.47	17,872,076.30				
H. LIABILITIES									
1) Accounts Payable		9500	2,433,034.97	387,823.58	2,820,858.55				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	215,713.00	64,772.00	280,485.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	152,293.85	152,293.85				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			2,648,747.97	604,889.43	3,253,637.40				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			13,865,935.86	752,503.04	14,618,438.90				

8.4.8

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	9,235,533.14	0.00	9,235,533.14	9,026,306.00	0.00	9,026,306.00	-2.3%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	50,168.16	0.00	50,168.16	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	341,808.31	0.00	341,808.31	336,231.00	0.00	336,231.00	-1.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	10.00	0.00	10.00	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	32,961,241.54	0.00	32,961,241.54	33,090,707.00	0.00	33,090,707.00	0.4%
Unsecured Roll Taxes		8042	891,940.31	0.00	891,940.31	948,226.00	0.00	948,226.00	6.3%
Prior Years' Taxes		8043	(11,939.38)	0.00	(11,939.38)	67,150.00	0.00	67,150.00	-662.4%
Supplemental Taxes		8044	297,270.32	0.00	297,270.32	248,370.00	0.00	248,370.00	-16.4%
Education Revenue Augmentation Fund (ERAF)		8045	1,474,382.95	0.00	1,474,382.95	1,694,791.00	0.00	1,694,791.00	14.9%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	82,825.76	0.00	82,825.76	30,706.00	0.00	30,706.00	-62.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			45,323,241.11	0.00	45,323,241.11	45,442,487.00	0.00	45,442,487.00	0.3%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(640,472.00)		(640,472.00)	(641,707.00)		(641,707.00)	0.2%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%

8-49

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Special Education ADA Transfer	6500	8091		640,472.00	640,472.00		641,707.00	641,707.00	0.2%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	141,860.88	0.00	141,860.88	111,133.00	0.00	111,133.00	-21.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(12,049,343.00)	0.00	(12,049,343.00)	(11,456,182.00)	0.00	(11,456,182.00)	-4.9%
Property Taxes Transfers		8097	0.00	913,370.00	913,370.00	0.00	917,746.00	917,746.00	0.5%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			32,775,286.99	1,553,842.00	34,329,128.99	33,455,731.00	1,559,453.00	35,015,184.00	2.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,622,050.17	1,622,050.17	0.00	1,159,717.00	1,159,717.00	-28.5%
Special Education Discretionary Grants		8182	0.00	267,718.00	267,718.00	0.00	116,405.00	116,405.00	-56.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		1,573,809.75	1,573,809.75		1,090,271.00	1,090,271.00	-30.7%
Vocational and Applied Technology Education	3500-3699	8290		23,979.24	23,979.24		0.00	0.00	-100.0%
Safe and Drug Free Schools	3700-3799	8290		4,890.54	4,890.54		7,617.00	7,617.00	55.7%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	328.00	79,437.53	79,765.53	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			328.00	3,571,885.23	3,572,213.23	0.00	2,374,010.00	2,374,010.00	-33.5%

8-4-10

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		335,489.00	335,489.00		334,214.00	334,214.00	-0.4%
Economic Impact Aid	7090-7091	8311		394,784.00	394,784.00		355,306.00	355,306.00	-10.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	2,782.00	0.00	2,782.00	31,518.00	0.00	31,518.00	1032.9%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,159,136.00	0.00	2,159,136.00	2,099,136.00	0.00	2,099,136.00	-2.8%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	703,836.00	98,952.00	802,788.00	682,650.00	89,175.00	771,825.00	-3.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		6,981.96	6,981.96		0.00	0.00	-100.0%
Healthy Start	6240	8590		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	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,828,031.90	548,720.87	2,376,752.77	1,544,245.00	497,436.00	2,041,681.00	-14.1%
TOTAL, OTHER STATE REVENUE			4,693,785.90	1,384,927.83	6,078,713.73	4,357,549.00	1,276,131.00	5,633,680.00	-7.3%

8.4.12

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	108,456.97	0.00	108,456.97	83,505.00	0.00	83,505.00	-23.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	155,406.06	0.00	155,406.06	127,000.00	0.00	127,000.00	-18.3%
Interest		8660	458,499.79	0.00	458,499.79	292,500.00	0.00	292,500.00	-36.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	106,612.83	106,612.83	0.00	75,000.00	75,000.00	-29.7%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	135,727.40	0.00	135,727.40	165,000.00	0.00	165,000.00	21.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

8-4-13

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	2009-10 Unaudited Actuals Restricted (B)	2009-10 Unaudited Actuals Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	2010-11 Budget Restricted (E)	2010-11 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	605,808.41	10,948.00	616,756.41	366,000.00	30,000.00	396,000.00	-35.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,756,738.95	1,756,738.95		1,642,075.00	1,642,075.00	-6.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,463,898.63	1,874,299.78	3,338,198.41	1,034,005.00	1,747,075.00	2,781,080.00	-16.7%
TOTAL, REVENUES			38,933,299.52	8,384,954.84	47,318,254.36	38,847,285.00	6,956,669.00	45,803,954.00	-3.2%

8.4.14

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	17,519,303.48	4,448,649.47	21,967,952.95	18,776,111.00	3,384,031.00	22,160,142.00	0.9%
Certificated Pupil Support Salaries		1200	855,734.33	170,411.95	1,026,146.28	948,128.00	44,193.00	992,321.00	-3.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,892,209.72	207,386.43	2,099,596.15	1,917,692.00	162,455.00	2,080,147.00	-0.9%
Other Certificated Salaries		1900	27,518.99	175,061.22	202,580.21	28,877.00	156,740.00	185,617.00	-8.4%
TOTAL, CERTIFICATED SALARIES			20,294,766.52	5,001,509.07	25,296,275.59	21,670,808.00	3,747,419.00	25,418,227.00	0.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	238,493.43	1,480,121.76	1,718,615.19	187,779.00	1,514,891.00	1,702,670.00	-0.9%
Classified Support Salaries		2200	1,113,612.00	1,004,205.58	2,117,817.58	1,133,828.00	1,017,649.00	2,151,477.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	323,647.72	481,047.44	804,695.16	426,825.00	408,592.00	835,417.00	3.8%
Clerical, Technical and Office Salaries		2400	2,094,291.84	160,181.67	2,254,473.51	2,109,685.00	144,305.00	2,253,990.00	0.0%
Other Classified Salaries		2900	332,493.12	22,438.51	354,931.63	321,901.00	2,065.00	323,966.00	-8.7%
TOTAL, CLASSIFIED SALARIES			4,102,538.11	3,147,994.96	7,250,533.07	4,180,018.00	3,087,502.00	7,267,520.00	0.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,652,316.84	408,288.76	2,060,605.60	1,756,245.00	318,618.00	2,074,863.00	0.7%
PERS		3201-3202	576,671.85	411,428.70	988,100.55	647,693.00	456,916.00	1,104,609.00	11.8%
OASDI/Medicare/Alternative		3301-3302	569,788.24	294,362.43	864,150.67	608,330.00	288,792.00	897,122.00	3.8%
Health and Welfare Benefits		3401-3402	3,697,117.33	1,312,490.93	5,009,608.26	4,192,441.00	1,282,530.00	5,474,971.00	9.3%
Unemployment Insurance		3501-3502	77,702.63	23,660.02	101,362.65	185,633.00	49,895.00	235,528.00	132.4%
Workers' Compensation		3601-3602	273,939.90	91,315.52	365,255.42	316,966.00	85,352.00	402,318.00	10.1%
OPEB, Allocated		3701-3702	202,314.61	1,560.32	203,874.93	276,135.00	0.00	276,135.00	35.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	84,241.63	50,629.35	134,870.98	67,956.00	38,830.00	106,786.00	-20.8%
Other Employee Benefits		3901-3902	106,052.02	27,547.35	133,599.37	108,240.00	25,658.00	133,898.00	0.2%
TOTAL, EMPLOYEE BENEFITS			7,240,145.05	2,621,283.38	9,861,428.43	8,159,639.00	2,546,591.00	10,706,230.00	8.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	292,323.69	182,695.10	475,018.79	308,367.00	89,175.00	397,542.00	-16.3%
Books and Other Reference Materials		4200	9,964.94	12,447.53	22,412.47	100.00	0.00	100.00	-99.6%

8.4.15

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Materials and Supplies		4300	898,319.49	520,530.91	1,418,850.40	917,915.00	883,942.00	1,801,857.00	27.0%
Noncapitalized Equipment		4400	440,829.29	57,950.48	498,779.77	311,701.00	29,500.00	341,201.00	-31.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,641,437.41	773,624.02	2,415,061.43	1,538,083.00	1,002,617.00	2,540,700.00	5.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	46,113.55	61,817.34	107,930.89	133,169.00	11,500.00	144,669.00	34.0%
Dues and Memberships		5300	24,905.06	0.00	24,905.06	24,783.00	0.00	24,783.00	-0.5%
Insurance		5400 - 5450	298,275.00	250.00	298,525.00	305,775.00	0.00	305,775.00	2.4%
Operations and Housekeeping Services		5500	1,689,198.14	599.61	1,689,797.75	1,600,700.00	5,000.00	1,605,700.00	-5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	203,653.73	72,109.82	275,763.55	175,176.00	67,300.00	242,476.00	-12.1%
Transfers of Direct Costs		5710	58,759.21	(58,759.21)	0.00	21,100.00	(21,100.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	870,220.99	1,000,077.82	1,870,298.81	970,374.00	750,712.00	1,721,086.00	-8.0%
Communications		5900	131,381.51	8,774.70	140,156.21	132,840.00	18,000.00	150,840.00	7.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,322,507.19	1,084,870.08	4,407,377.27	3,363,917.00	831,412.00	4,195,329.00	-4.8%

8.4.16

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	2009-10 Unaudited Actuals Restricted (B)	2009-10 Unaudited Actuals Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	2010-11 Budget Restricted (E)	2010-11 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	39,937.84	789,061.66	828,999.50	35,000.00	65,000.00	100,000.00	-87.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			39,937.84	789,061.66	828,999.50	35,000.00	65,000.00	100,000.00	-87.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,634,666.00	0.00	1,634,666.00	1,100,000.00	0.00	1,100,000.00	-32.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

8.4.17

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	2,426.96	2,426.96	1,163.00	0.00	1,163.00	-52.1%
Other Debt Service - Principal		7439	0.00	58,039.00	58,039.00	4,153.00	0.00	4,153.00	-92.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,634,666.00	60,465.96	1,695,131.96	1,105,316.00	0.00	1,105,316.00	-34.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(693,692.04)	693,692.04	0.00	(640,811.00)	640,811.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(93,245.56)	0.00	(93,245.56)	(109,727.00)	0.00	(109,727.00)	17.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(786,937.60)	693,692.04	(93,245.56)	(750,538.00)	640,811.00	(109,727.00)	17.7%
TOTAL, EXPENDITURES			37,489,060.52	14,172,501.17	51,661,561.69	39,302,243.00	11,921,352.00	51,223,595.00	-0.8%

8.4.18

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	780,041.94	780,041.94	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	780,041.94	780,041.94	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	191,228.00	256,000.00	447,228.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	117,380.14	0.00	117,380.14	113,218.00	0.00	113,218.00	-3.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			308,608.14	256,000.00	564,608.14	113,218.00	0.00	113,218.00	-79.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

8.4.19

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,816,655.55)	3,816,655.55	0.00	(4,676,382.00)	4,676,382.00	0.00	0.0%
Contributions from Restricted Revenues		8990	7,515.56	(7,515.56)	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	8,989.82	(8,989.82)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,800,150.17)	3,800,150.17	0.00	(4,676,382.00)	4,676,382.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,108,758.31)	4,324,192.11	215,433.80	(4,789,600.00)	4,676,382.00	(113,218.00)	-152.6%

8.4.20

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	2009-10 Unaudited Actuals Restricted (B)	2009-10 Unaudited Actuals Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	2010-11 Budget Restricted (E)	2010-11 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	32,775,286.99	1,553,842.00	34,329,128.99	33,455,731.00	1,559,453.00	35,015,184.00	0.2%
2) Federal Revenue		8100-8299	328.00	3,571,885.23	3,572,213.23	0.00	2,374,010.00	2,374,010.00	-33.5%
3) Other State Revenue		8300-8599	4,693,785.90	1,384,927.83	6,078,713.73	4,357,549.00	1,276,131.00	5,633,680.00	-7.3%
4) Other Local Revenue		8600-8799	1,463,898.63	1,874,299.78	3,338,198.41	1,034,005.00	1,747,075.00	2,781,080.00	-16.7%
5) TOTAL, REVENUES			38,933,299.52	8,384,954.84	47,318,254.36	38,847,285.00	6,956,669.00	45,803,954.00	-3.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		23,561,212.08	8,568,610.42	32,129,822.50	25,495,140.00	7,399,361.00	32,894,501.00	2.4%
2) Instruction - Related Services	2000-2999		4,159,876.46	996,267.51	5,156,143.97	4,348,477.00	808,504.00	5,156,981.00	0.0%
3) Pupil Services	3000-3999		1,414,818.72	2,282,730.79	3,697,549.51	1,544,850.00	1,515,686.00	3,060,536.00	-17.2%
4) Ancillary Services	4000-4999		583,996.32	350,608.47	934,604.79	501,251.00	384,375.00	885,626.00	-5.2%
5) Community Services	5000-5999		179,493.18	0.00	179,493.18	115,765.00	0.00	115,765.00	-35.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,217,959.38	784,183.69	3,002,143.07	2,459,449.00	660,811.00	3,120,260.00	3.9%
8) Plant Services	8000-8999		3,737,038.38	1,129,634.33	4,866,672.71	3,731,995.00	1,152,615.00	4,884,610.00	0.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,634,666.00	60,465.96	1,695,131.96	1,105,316.00	0.00	1,105,316.00	-34.8%
10) TOTAL, EXPENDITURES			37,489,060.52	14,172,501.17	51,661,561.69	39,302,243.00	11,921,352.00	51,223,595.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,444,239.00	(5,787,546.33)	(4,343,307.33)	(454,958.00)	(4,964,683.00)	(5,419,641.00)	24.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	780,041.94	780,041.94	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	308,608.14	256,000.00	564,608.14	113,218.00	0.00	113,218.00	-79.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,800,150.17)	3,800,150.17	0.00	(4,676,382.00)	4,676,382.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,108,758.31)	4,324,192.11	215,433.80	(4,789,600.00)	4,676,382.00	(113,218.00)	-152.6%

8.4.2

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2010-11 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,664,519.31)	(1,463,354.22)	(4,127,873.53)	(5,244,558.00)	(288,301.00)	(5,532,859.00)	34.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,530,455.17	2,215,857.26	18,746,312.43	13,865,935.86	752,503.04	14,618,438.90	-22.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,530,455.17	2,215,857.26	18,746,312.43	13,865,935.86	752,503.04	14,618,438.90	-22.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,530,455.17	2,215,857.26	18,746,312.43	13,865,935.86	752,503.04	14,618,438.90	-22.0%
2) Ending Balance, June 30 (E + F1e)			13,865,935.86	752,503.04	14,618,438.90	8,621,377.86	464,202.04	9,085,579.90	-37.8%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	19,114.33	0.00	19,114.33	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	752,503.04	752,503.04	0.00	464,202.04	464,202.04	-38.3%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	2,611,308.00	0.00	2,611,308.00	2,566,841.00	0.00	2,566,841.00	-1.7%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	4,597,494.00	0.00	4,597,494.00	3,986,676.00	0.00	3,986,676.00	-13.3%
Basic Aid Designation	0000	9780	*3,590,701.00*		*3,590,701.00*				
Designated for Specific Programs	0000	9780	*1,006,793.00*		*1,006,793.00*				
Basic Aid Designation	0000	9780				*3,986,676.00*		*3,986,676.00*	
c) Undesignated Amount		9790	6,636,019.53	0.00	6,636,019.53				
d) Unappropriated Amount		9790				2,065,860.86	0.00	2,065,860.86	

8.4.22

Unaudited Actuals
General Fund
Exhibit: Legally Restricted Balance Detail (Object 9740)

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
3200	ARRA: State Fiscal Stabilization Fund	377,107.39	88,806.39
5640	Medi-Cal Billing Option	50,865.11	50,865.11
6286	English Language Acquisition Program, Teacher Training & Student /	29,020.15	29,020.15
6300	Lottery: Instructional Materials	61,489.80	61,489.80
7091	Economic Impact Aid: Limited English Proficiency (LEP)	84,689.83	84,689.83
9010	Other Local	149,330.76	149,330.76
Total, Legally Restricted Balance		752,503.04	464,202.04

8.4.23

Unaudited Actuals
Adult Education Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	71,135.36	48,322.00	-32.1%
3) Other State Revenue		8300-8599	0.00	17,560.00	New
4) Other Local Revenue		8600-8799	33,896.14	36,000.00	6.2%
5) TOTAL, REVENUES			105,031.50	101,882.00	-3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	120,113.65	78,701.00	-34.5%
2) Classified Salaries		2000-2999	77,938.92	74,822.00	-4.0%
3) Employee Benefits		3000-3999	60,853.16	60,615.00	-0.4%
4) Books and Supplies		4000-4999	6,240.09	5,292.00	-15.2%
5) Services and Other Operating Expenditures		5000-5999	809.21	(2,609.00)	-422.4%
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	6,508.41	6,026.00	-7.4%
9) TOTAL, EXPENDITURES			272,463.44	222,847.00	-18.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(167,431.94)	(120,965.00)	-27.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	117,380.14	113,218.00	-3.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			117,380.14	113,218.00	-3.5%

8.4.24

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,051.80)	(7,747.00)	-84.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,566.72	12,514.92	-80.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,566.72	12,514.92	-80.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,566.72	12,514.92	-80.0%
2) Ending Balance, June 30 (E + F1e)			12,514.92	4,767.92	-61.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	20,867.13	20,160.13	-3.4%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	(8,352.21)		
d) Unappropriated Amount		9790		(15,392.21)	

8.4.25

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(23,400.22)		
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	22,112.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	24,485.00		
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			23,196.80		
H. LIABILITIES					
1) Accounts Payable		9500	7,951.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,730.12		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			10,681.88		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			12,514.92		

8.4.26

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	71,135.36	48,322.00	-32.1%
TOTAL, FEDERAL REVENUE			71,135.36	48,322.00	-32.1%
OTHER STATE REVENUE					
Other State Apportionments					
Adult Education					
Current Year	6390	8311	0.00	0.00	0.0%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	17,560.00	New
TOTAL, OTHER STATE REVENUE			0.00	17,560.00	New

8.4.27

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(1,107.71)	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	35,003.85	36,000.00	2.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,896.14	36,000.00	6.2%
TOTAL, REVENUES			105,031.50	101,882.00	-3.0%

8.4.28

Unaudited Actuals
Adult Education Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	98,533.64	57,100.00	-42.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	21,580.01	21,601.00	0.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			120,113.65	78,701.00	-34.5%
CLASSIFIED SALARIES					
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	42,307.49	42,314.00	0.0%
Clerical, Technical and Office Salaries		2400	33,718.40	32,508.00	-3.6%
Other Classified Salaries		2900	1,913.03	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			77,938.92	74,822.00	-4.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,456.26	6,496.00	-31.3%
PERS		3201-3202	12,386.93	12,972.00	4.7%
OASDI/Medicare/Alternative		3301-3302	7,596.12	6,881.00	-9.4%
Health and Welfare Benefits		3401-3402	26,076.64	29,873.00	14.6%
Unemployment Insurance		3501-3502	588.69	1,116.00	89.6%
Workers' Compensation		3601-3602	2,219.71	1,900.00	-14.4%
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	1,888.71	719.00	-61.9%
Other Employee Benefits		3901-3902	640.10	658.00	2.8%
TOTAL, EMPLOYEE BENEFITS			60,853.16	60,615.00	-0.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	617.91	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,622.18	5,292.00	-5.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,240.09	5,292.00	-15.2%

8.4.29

Unaudited Actuals
Adult Education Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	336.28	(2,609.00)	-875.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	280.00	0.00	-100.0%
Communications		5900	192.93	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			809.21	(2,609.00)	-422.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

8.4.30

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,508.41	6,026.00	-7.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,508.41	6,026.00	-7.4%
TOTAL, EXPENDITURES			272,463.44	222,847.00	-18.2%

8.4.31

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	117,380.14	113,218.00	-3.5%
(a) TOTAL, INTERFUND TRANSFERS IN			117,380.14	113,218.00	-3.5%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			117,380.14	113,218.00	-3.5%

8.4.32

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	71,135.36	48,322.00	-32.1%
3) Other State Revenue		8300-8599	0.00	17,560.00	New
4) Other Local Revenue		8600-8799	33,896.14	36,000.00	6.2%
5) TOTAL, REVENUES			105,031.50	101,882.00	-3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		117,363.35	69,052.00	-41.2%
2) Instruction - Related Services	2000-2999		81,879.35	82,113.00	0.3%
3) Pupil Services	3000-3999		66,712.33	65,656.00	-1.6%
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		6,508.41	6,026.00	-7.4%
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			272,463.44	222,847.00	-18.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(167,431.94)	(120,965.00)	-27.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	117,380.14	113,218.00	-3.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			117,380.14	113,218.00	-3.5%

8.4.33

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,051.80)	(7,747.00)	-84.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,566.72	12,514.92	-80.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,566.72	12,514.92	-80.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,566.72	12,514.92	-80.0%
2) Ending Balance, June 30 (E + F1e)			12,514.92	4,767.92	-61.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	20,867.13	20,160.13	-3.4%
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	(8,352.21)		
d) Unappropriated Amount		9790		(15,392.21)	

8.4.34

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
9010	Other Local	20,867.13	20,160.13
Total, Legally Restricted Balance		20,867.13	20,160.13

8.4.35

Western Placer Unified
Placer County

Unaudited Actuals
Child Development Fund
Expenditures by Object

31 66951 0000000
Form 12

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	260,326.00	260,326.00	0.0%
4) Other Local Revenue		8600-8799	2,607.61	2,000.00	-23.3%
5) TOTAL, REVENUES			262,933.61	262,326.00	-0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	189,936.98	245,692.00	29.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	26,000.00	26,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	12,592.82	16,634.00	32.1%
9) TOTAL, EXPENDITURES			228,529.80	288,326.00	26.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,403.81	(26,000.00)	-175.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8,4,36

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,403.81	(26,000.00)	-175.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	81,054.21	115,458.02	42.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,054.21	115,458.02	42.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,054.21	115,458.02	42.4%
2) Ending Balance, June 30 (E + F1e)			115,458.02	89,458.02	-22.5%
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	115,458.02	89,458.02	-22.5%
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	0.00		
d) Unappropriated Amount		9790		0.00	

8.4.37

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	166,297.39		
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	21,867.00		
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			188,164.39		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	12,592.82		
4) Current Loans		9640			
5) Deferred Revenue		9650	60,113.55		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			72,706.37		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			115,458.02		

8.4.38

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	260,326.00	260,326.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			260,326.00	260,326.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	2,607.61	2,000.00	-23.3%
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%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,607.61	2,000.00	-23.3%
TOTAL, REVENUES			262,933.61	262,326.00	-0.2%

8.4.39

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

8.4.40

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	189,936.98	245,692.00	29.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			189,936.98	245,692.00	29.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	26,000.00	26,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			26,000.00	26,000.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	12,592.82	16,634.00	32.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,592.82	16,634.00	32.1%
TOTAL, EXPENDITURES			228,529.80	288,326.00	26.2%

84.41

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

8.4.42

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	260,326.00	260,326.00	0.0%
4) Other Local Revenue		8600-8799	2,607.61	2,000.00	-23.3%
5) TOTAL, REVENUES			262,933.61	262,326.00	-0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		189,936.98	245,692.00	29.4%
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		12,592.82	16,634.00	32.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	26,000.00	26,000.00	0.0%
10) TOTAL, EXPENDITURES			228,529.80	288,326.00	26.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			34,403.81	(26,000.00)	-175.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8.4.43

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,403.81	(26,000.00)	-175.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	81,054.21	115,458.02	42.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,054.21	115,458.02	42.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,054.21	115,458.02	42.4%
2) Ending Balance, June 30 (E + F1e)			115,458.02	89,458.02	-22.5%
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	115,458.02	89,458.02	-22.5%
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	0.00		
d) Unappropriated Amount		9790		0.00	

8.4.44

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
6130	Child Development: Center-Based Reserve Account	115,458.02	89,458.02
Total, Legally Restricted Balance		115,458.02	89,458.02

8.4.45

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,019,156.10	990,000.00	-2.9%
3) Other State Revenue		8300-8599	85,620.63	82,000.00	-4.2%
4) Other Local Revenue		8600-8799	737,700.36	760,200.00	3.0%
5) TOTAL, REVENUES			1,842,477.09	1,832,200.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	669,049.78	690,415.00	3.2%
3) Employee Benefits		3000-3999	288,434.86	321,432.00	11.4%
4) Books and Supplies		4000-4999	661,496.20	725,686.00	9.7%
5) Services and Other Operating Expenditures		5000-5999	21,380.61	27,600.00	29.1%
6) Capital Outlay		6000-6999	59,953.44	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	74,144.33	87,067.00	17.4%
9) TOTAL, EXPENDITURES			1,774,459.22	1,852,200.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			68,017.87	(20,000.00)	-129.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8.45

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			68,017.87	(20,000.00)	-129.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,319.68	124,337.55	120.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,319.68	124,337.55	120.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,319.68	124,337.55	120.8%
2) Ending Balance, June 30 (E + F1e)			124,337.55	104,337.55	-16.1%
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	255.00	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	124,082.55		
d) Unappropriated Amount		9790		104,337.55	

8.4.46

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	65,259.15		
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	134,982.84		
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	255.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			200,496.99		
H. LIABILITIES					
1) Accounts Payable		9500	2,015.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	74,144.33		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			76,159.44		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			124,337.55		

8447

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,019,156.10	990,000.00	-2.9%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,019,156.10	990,000.00	-2.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	85,620.63	82,000.00	-4.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			85,620.63	82,000.00	-4.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	700,749.28	720,000.00	2.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	494.24	200.00	-59.5%
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	36,456.84	40,000.00	9.7%
TOTAL, OTHER LOCAL REVENUE			737,700.36	760,200.00	3.0%
TOTAL, REVENUES			1,842,477.09	1,832,200.00	-0.6%

8.4.48

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	552,357.92	605,093.00	9.5%
Classified Supervisors' and Administrators' Salaries		2300	80,320.81	80,322.00	0.0%
Clerical, Technical and Office Salaries		2400	31,972.62	0.00	-100.0%
Other Classified Salaries		2900	4,398.43	5,000.00	13.7%
TOTAL, CLASSIFIED SALARIES			669,049.78	690,415.00	3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	79,811.32	85,933.00	7.7%
OASDI/Medicare/Alternative		3301-3302	48,197.27	53,296.00	10.6%
Health and Welfare Benefits		3401-3402	147,439.49	164,784.00	11.8%
Unemployment Insurance		3501-3502	1,892.13	5,057.00	167.3%
Workers' Compensation		3601-3602	7,357.95	8,603.00	16.9%
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	3,736.70	3,759.00	0.6%
TOTAL, EMPLOYEE BENEFITS			288,434.86	321,432.00	11.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	54,025.45	66,600.00	23.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	607,470.75	659,086.00	8.5%
TOTAL, BOOKS AND SUPPLIES			661,496.20	725,686.00	9.7%

8.4.49

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	580.18	1,000.00	72.4%
Dues and Memberships		5300	0.00	100.00	New
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	81.22	2,000.00	2362.4%
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	18,939.68	22,000.00	16.2%
Communications		5900	1,779.53	2,500.00	40.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,380.61	27,600.00	29.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	59,953.44	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			59,953.44	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	74,144.33	87,067.00	17.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			74,144.33	87,067.00	17.4%
TOTAL, EXPENDITURES			1,774,459.22	1,852,200.00	4.4%

8.4.50

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

8.4.51

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,019,156.10	990,000.00	-2.9%
3) Other State Revenue		8300-8599	85,620.63	82,000.00	-4.2%
4) Other Local Revenue		8600-8799	737,700.36	760,200.00	3.0%
5) TOTAL, REVENUES			1,842,477.09	1,832,200.00	-0.6%
B. EXPENDITURES (Objects 1000-7999)					
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		1,700,314.89	1,765,133.00	3.8%
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		74,144.33	87,067.00	17.4%
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			1,774,459.22	1,852,200.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			68,017.87	(20,000.00)	-129.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8.4.52

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			68,017.87	(20,000.00)	-129.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,319.68	124,337.55	120.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,319.68	124,337.55	120.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,319.68	124,337.55	120.8%
2) Ending Balance, June 30 (E + F1e)			124,337.55	104,337.55	-16.1%
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	255.00	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		9790	124,082.55		
d) Unappropriated Amount		9790		104,337.55	

8.4.53

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	0.00
Total, Legally Restricted Balance		0.00	0.00

8.4.54

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	190,482.00	New
4) Other Local Revenue		8600-8799	33,811.11	37,000.00	9.4%
5) TOTAL, REVENUES			33,811.11	227,482.00	572.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	70,496.13	35,000.00	-50.4%
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			70,496.13	35,000.00	-50.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,685.02)	192,482.00	-624.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	447,228.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			447,228.00	0.00	-100.0%

84.53

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			410,542.98	192,482.00	-53.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,766,058.95	2,176,601.93	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,766,058.95	2,176,601.93	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,766,058.95	2,176,601.93	23.2%
2) Ending Balance, June 30 (E + F1e)			2,176,601.93	2,369,083.93	8.8%
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		9790	2,176,601.93		
d) Unappropriated Amount		9790		2,369,083.93	

8.4.54

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,920,601.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	256,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,176,601.93		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,176,601.93		

8.4.55

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	190,482.00	New
TOTAL, OTHER STATE REVENUE			0.00	190,482.00	New
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	33,811.11	37,000.00	9.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,811.11	37,000.00	9.4%
TOTAL, REVENUES			33,811.11	227,482.00	572.8%

8.4.56

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

8.4.57

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	56,215.51	35,000.00	-37.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,280.62	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,496.13	35,000.00	-50.4%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			70,496.13	35,000.00	-50.4%

8.4.58

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	447,228.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			447,228.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			447,228.00	0.00	-100.0%

8.4.59

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	190,482.00	New
4) Other Local Revenue		8600-8799	33,811.11	37,000.00	9.4%
5) TOTAL, REVENUES			33,811.11	227,482.00	572.8%
B. EXPENDITURES (Objects 1000-7999)					
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		70,496.13	35,000.00	-50.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			70,496.13	35,000.00	-50.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(36,685.02)	192,482.00	-624.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	447,228.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			447,228.00	0.00	-100.0%

8.4.60

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			410,542.98	192,482.00	-53.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,766,058.95	2,176,601.93	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,766,058.95	2,176,601.93	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,766,058.95	2,176,601.93	23.2%
2) Ending Balance, June 30 (E + F1e)			2,176,601.93	2,369,083.93	8.8%
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		9790	2,176,601.93		
d) Unappropriated Amount		9790		2,369,083.93	

8.4.61

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
Total, Legally Restricted Balance		0.00	0.00

8,462

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,150.09	0.00	-100.0%
5) TOTAL, REVENUES			3,150.09	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,150.09	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	780,041.94	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			(780,041.94)	0.00	-100.0%

8.4.63

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(776,891.85)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,346,000.00	1,569,108.15	-33.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,346,000.00	1,569,108.15	-33.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,346,000.00	1,569,108.15	-33.1%
2) Ending Balance, June 30 (E + F1e)			1,569,108.15	1,569,108.15	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		9790	1,569,108.15		
d) Unappropriated Amount		9790		1,569,108.15	

8.4.64

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,349,150.09		
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			2,349,150.09		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	780,041.94		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			780,041.94		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,569,108.15		

8.4.65

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,150.09	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,150.09	0.00	-100.0%
TOTAL, REVENUES			3,150.09	0.00	-100.0%

8.4.66

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	780,041.94	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			780,041.94	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(780,041.94)	0.00	-100.0%

8.4.67

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

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,150.09	0.00	-100.0%
5) TOTAL, REVENUES			3,150.09	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,150.09	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	780,041.94	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			(780,041.94)	0.00	-100.0%

8.4.68

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(776,891.85)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,346,000.00	1,569,108.15	-33.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,346,000.00	1,569,108.15	-33.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,346,000.00	1,569,108.15	-33.1%
2) Ending Balance, June 30 (E + F1e)			1,569,108.15	1,569,108.15	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		9790	1,569,108.15		
d) Unappropriated Amount		9790		1,569,108.15	

8.4.69

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
Total, Legally Restricted Balance		0.00	0.00

84.70

Western Placer Unified
Placer County

Unaudited Actuals
Building Fund
Expenditures by Object

31 66951 0000000
Form 21

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	91,250.30	30,000.00	-67.1%
5) TOTAL, REVENUES			91,250.30	30,000.00	-67.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	91,300.94	92,963.00	1.8%
3) Employee Benefits		3000-3999	29,713.94	35,930.00	20.9%
4) Books and Supplies		4000-4999	169,588.61	66,500.00	-60.8%
5) Services and Other Operating Expenditures		5000-5999	244,052.15	154,500.00	-36.7%
6) Capital Outlay		6000-6999	4,050,731.78	140,000.00	-96.5%
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			4,585,387.42	489,893.00	-89.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,494,137.12)	(459,893.00)	-89.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,144,433.48	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			(13,144,433.48)	0.00	-100.0%

8.471

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,638,570.60)	(459,893.00)	-97.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,909,847.69	2,271,277.09	-88.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,909,847.69	2,271,277.09	-88.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,909,847.69	2,271,277.09	-88.6%
2) Ending Balance, June 30 (E + F1e)			2,271,277.09	1,811,384.09	-20.2%
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	2,271,277.09		
d) Unappropriated Amount		9790		1,811,384.09	

8.4.72

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	931,476.85		
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	1,345,158.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,276,635.59		
H. LIABILITIES					
1) Accounts Payable		9500	5,358.50		
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			5,358.50		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,271,277.09		

8.473

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	88,947.73	30,000.00	-66.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,302.57	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			91,250.30	30,000.00	-67.1%
TOTAL, REVENUES			91,250.30	30,000.00	-67.1%

8.4.74

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	588.62	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	90,712.32	92,963.00	2.5%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			91,300.94	92,963.00	1.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,394.68	16,456.00	58.3%
OASDI/Medicare/Alternative		3301-3302	6,463.20	5,985.00	-7.4%
Health and Welfare Benefits		3401-3402	7,649.87	8,558.00	11.9%
Unemployment Insurance		3501-3502	271.72	671.00	146.9%
Workers' Compensation		3601-3602	1,009.48	1,145.00	13.4%
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	3,003.47	2,158.00	-28.1%
Other Employee Benefits		3901-3902	921.52	957.00	3.9%
TOTAL, EMPLOYEE BENEFITS			29,713.94	35,930.00	20.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	105,076.86	6,500.00	-93.8%
Noncapitalized Equipment		4400	64,511.75	60,000.00	-7.0%
TOTAL, BOOKS AND SUPPLIES			169,588.61	66,500.00	-60.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,276.94	1,500.00	17.5%
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	41,000.00	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%

8.4.75

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	199,366.62	150,000.00	-24.8%
Communications		5900	2,408.59	3,000.00	24.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			244,052.15	154,500.00	-36.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,050,731.78	140,000.00	-96.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,050,731.78	140,000.00	-96.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,585,387.42	489,893.00	-89.3%

8.4.76

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,144,433.48	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,144,433.48	0.00	-100.0%

8.477

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(13,144,433.48)	0.00	-100.0%

8.4.78

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	91,250.30	30,000.00	-67.1%
5) TOTAL, REVENUES			91,250.30	30,000.00	-67.1%
B. EXPENDITURES (Objects 1000-7999)					
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		4,582,794.56	489,893.00	-89.3%
9) Other Outgo	9000-9999	Except 7600-7699	2,592.86	0.00	-100.0%
10) TOTAL, EXPENDITURES			4,585,387.42	489,893.00	-89.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,494,137.12)	(459,893.00)	-89.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,144,433.48	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			(13,144,433.48)	0.00	-100.0%

84-79

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,638,570.60)	(459,893.00)	-97.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,909,847.69	2,271,277.09	-88.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,909,847.69	2,271,277.09	-88.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,909,847.69	2,271,277.09	-88.6%
2) Ending Balance, June 30 (E + F1e)			2,271,277.09	1,811,384.09	-20.2%
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	2,271,277.09		
d) Unappropriated Amount		9790		1,811,384.09	

8.4.80

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
Total, Legally Restricted Balance		0.00	0.00

Western Placer Unified
Placer County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

31 66951 0000000
Form 25

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	450,608.58	296,166.00	-34.3%
5) TOTAL, REVENUES			450,608.58	296,166.00	-34.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	63,356.76	63,357.00	0.0%
3) Employee Benefits		3000-3999	29,253.12	31,120.00	6.4%
4) Books and Supplies		4000-4999	476.75	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	225,751.74	191,730.00	-15.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	39,257.12	10,261.00	-73.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			358,095.49	296,468.00	-17.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			92,513.09	(302.00)	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,042,746.00	0.00	-100.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,042,746.00)	0.00	-100.0%

8.4.82

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,950,232.91)	(302.00)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,010,290.56	60,057.65	-97.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,010,290.56	60,057.65	-97.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,010,290.56	60,057.65	-97.0%
2) Ending Balance, June 30 (E + F1e)			60,057.65	59,755.65	-0.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	60,057.65		
d) Unappropriated Amount		9790		59,755.65	

8.4.83

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	110,384.97		
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			110,384.97		
H. LIABILITIES					
1) Accounts Payable		9500	50,327.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			50,327.32		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			60,057.65		

8.4.84

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	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	40,456.87	16,166.00	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	410,151.71	280,000.00	-31.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			450,608.58	296,166.00	-34.3%
TOTAL, REVENUES			450,608.58	296,166.00	-34.3%

8.485

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	63,356.76	63,357.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			63,356.76	63,357.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,586.28	11,215.00	5.9%
OASDI/Medicare/Alternative		3301-3302	4,630.31	4,848.00	4.7%
Health and Welfare Benefits		3401-3402	10,928.55	12,223.00	11.8%
Unemployment Insurance		3501-3502	181.57	457.00	151.7%
Workers' Compensation		3601-3602	702.09	780.00	11.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,097.72	1,470.00	-29.9%
Other Employee Benefits		3901-3902	126.60	127.00	0.3%
TOTAL, EMPLOYEE BENEFITS			29,253.12	31,120.00	6.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	476.75	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			476.75	0.00	-100.0%

8.4.86

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,730.00	51,730.00	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	174,021.74	140,000.00	-19.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			225,751.74	191,730.00	-15.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,464.00	760.00	-48.1%
Other Debt Service - Principal		7439	37,793.12	9,501.00	-74.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			39,257.12	10,261.00	-73.9%
TOTAL, EXPENDITURES			358,095.49	296,468.00	-17.2%

8.487

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,042,746.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,042,746.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,042,746.00)	0.00	-100.0%

Western Placer Unified
Placer County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

31 66951 0000000
Form 25

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	450,608.58	296,166.00	-34.3%
5) TOTAL, REVENUES			450,608.58	296,166.00	-34.3%
B. EXPENDITURES (Objects 1000-7999)					
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		138,009.81	154,477.00	11.9%
8) Plant Services	8000-8999		180,828.56	131,730.00	-27.2%
9) Other Outgo	9000-9999	Except 7600-7699	39,257.12	10,261.00	-73.9%
10) TOTAL, EXPENDITURES			358,095.49	296,468.00	-17.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			92,513.09	(302.00)	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,042,746.00	0.00	-100.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,042,746.00)	0.00	-100.0%

8.4.89

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,950,232.91)	(302.00)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,010,290.56	60,057.65	-97.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,010,290.56	60,057.65	-97.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,010,290.56	60,057.65	-97.0%
2) Ending Balance, June 30 (E + F1e)			60,057.65	59,755.65	-0.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	60,057.65		
d) Unappropriated Amount		9790		59,755.65	

8490

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
Total, Legally Restricted Balance		0.00	0.00

8.4.91

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,323.53	3,000.00	-9.7%
5) TOTAL, REVENUES			3,323.53	3,000.00	-9.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,460.06	0.00	-100.0%
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			2,460.06	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			863.47	3,000.00	247.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8492

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			863.47	3,000.00	247.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	147,171.70	148,035.17	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			147,171.70	148,035.17	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,171.70	148,035.17	0.6%
2) Ending Balance, June 30 (E + F1e)			148,035.17	151,035.17	2.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	148,035.17		
d) Unappropriated Amount		9790		151,035.17	

8.4.93

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	148,035.17		
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			148,035.17		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			148,035.17		

8.4.94

Western Placer Unified
Placer County

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

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Form 4

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,323.53	3,000.00	-9.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,323.53	3,000.00	-9.7%
TOTAL, REVENUES			3,323.53	3,000.00	-9.7%

8.495

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	2,460.06	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,460.06	0.00	-100.0%

8.4.96

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,460.06	0.00	-100.0%

8.497

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

8.4.98

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

8.4.99

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,323.53	3,000.00	-9.7%
5) TOTAL, REVENUES			3,323.53	3,000.00	-9.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,460.06	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,460.06	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			863.47	3,000.00	247.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8.4.100

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			863.47	3,000.00	247.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	147,171.70	148,035.17	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			147,171.70	148,035.17	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,171.70	148,035.17	0.6%
2) Ending Balance, June 30 (E + F1e)			148,035.17	151,035.17	2.0%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	148,035.17		
d) Unappropriated Amount		9790		151,035.17	

8.4.101

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,670,602.10	5,394,046.00	-4.9%
5) TOTAL, REVENUES			5,670,602.10	5,394,046.00	-4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,939,568.36	85,000.00	-97.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	56,632,821.68	8,368,380.00	-85.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			60,572,390.04	8,453,380.00	-86.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(54,901,787.94)	(3,059,334.00)	-94.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,094,828.52	0.00	-100.0%
b) Transfers Out		7600-7629	(2,090,242.98)	102,999.00	-104.9%
2) Other Sources/Uses					
a) Sources		8930-8979	53,035,000.00	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			68,220,071.50	(102,999.00)	-100.2%

8.4.103

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,318,283.56	(3,162,333.00)	-123.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,120,489.10	20,438,772.66	187.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,120,489.10	20,438,772.66	187.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,120,489.10	20,438,772.66	187.0%
2) Ending Balance, June 30 (E + F1e)			20,438,772.66	17,276,439.66	-15.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	20,438,772.66		
d) Unappropriated Amount		9790		17,276,439.66	

8.4.104

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,999,073.75		
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	3,446,171.59		
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			20,445,245.34		
H. LIABILITIES					
1) Accounts Payable		9500	4,364.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,107.98		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			6,472.68		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			20,438,772.66		

8.4.105

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	5,336,035.88	5,144,046.00	-3.6%
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	251,938.18	250,000.00	-0.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	82,628.04	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,670,602.10	5,394,046.00	-4.9%
TOTAL, REVENUES			5,670,602.10	5,394,046.00	-4.9%

8.4.106

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

8.4.107

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	3,939,568.36	85,000.00	-97.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,939,568.36	85,000.00	-97.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	5,987,821.68	7,483,380.00	25.0%
Other Debt Service - Principal		7439	50,645,000.00	885,000.00	-98.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			56,632,821.68	8,368,380.00	-85.2%
TOTAL, EXPENDITURES			60,572,390.04	8,453,380.00	-86.0%

8.4.108

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	13,094,828.52	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,094,828.52	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	(2,090,242.98)	102,999.00	-104.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			(2,090,242.98)	102,999.00	-104.9%

8.4.109

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	53,035,000.00	0.00	-100.0%
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			53,035,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			68,220,071.50	(102,999.00)	-100.2%

8.4.110

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,670,602.10	5,394,046.00	-4.9%
5) TOTAL, REVENUES			5,670,602.10	5,394,046.00	-4.9%
B. EXPENDITURES (Objects 1000-7999)					
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		7,860.00	12,000.00	52.7%
9) Other Outgo	9000-9999	Except 7600-7699	60,564,530.04	8,441,380.00	-86.1%
10) TOTAL, EXPENDITURES			60,572,390.04	8,453,380.00	-86.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(54,901,787.94)	(3,059,334.00)	-94.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,094,828.52	0.00	0.0%
b) Transfers Out		7600-7629	(2,090,242.98)	102,999.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	53,035,000.00	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			68,220,071.50	(102,999.00)	-100.0%

8.4.111.

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,318,283.56	(3,162,333.00)	-123.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,120,489.10	20,438,772.66	187.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,120,489.10	20,438,772.66	187.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,120,489.10	20,438,772.66	187.0%
2) Ending Balance, June 30 (E + F1e)			20,438,772.66	17,276,439.66	-15.5%
Components of Ending Fund Balance a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	20,438,772.66		
d) Unappropriated Amount		9790		17,276,439.66	

84.112

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,723.14	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,376,535.54	0.00	-100.0%
5) TOTAL, REVENUES			1,392,258.68	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	1,350,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,350,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,258.68	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8.4.114

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,258.68	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	964,539.84	1,006,798.52	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			964,539.84	1,006,798.52	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			964,539.84	1,006,798.52	4.4%
2) Ending Balance, June 30 (E + F1e)			1,006,798.52	1,006,798.52	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		9790	1,006,798.52		
d) Unappropriated Amount		9790		1,006,798.52	

8.4.115

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,006,798.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,006,798.52		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,006,798.52		

8.4.116

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	15,723.14	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			15,723.14	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	1,340,776.74	0.00	-100.0%
Unsecured Roll		8612	18,841.17	0.00	-100.0%
Prior Years' Taxes		8613	(518.00)	0.00	-100.0%
Supplemental Taxes		8614	6,704.12	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	10,731.51	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,376,535.54	0.00	-100.0%
TOTAL, REVENUES			1,392,258.68	0.00	-100.0%

8.4.117

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	602,032.50	0.00	-100.0%
Other Debt Service - Principal		7439	747,967.50	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,350,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,350,000.00	0.00	-100.0%

8.4.118

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,723.14	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,376,535.54	0.00	-100.0%
5) TOTAL, REVENUES			1,392,258.68	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
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	1,350,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,350,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			42,258.68	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8.4.120

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,258.68	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	964,539.84	1,006,798.52	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			964,539.84	1,006,798.52	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			964,539.84	1,006,798.52	4.4%
2) Ending Balance, June 30 (E + F1e)			1,006,798.52	1,006,798.52	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		9790	1,006,798.52		
d) Unappropriated Amount		9790		1,006,798.52	

8.4.121

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(2,107.98)	0.00	-100.0%
5) TOTAL, REVENUES			(2,107.98)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,107.98)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,107.98	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,107.98	0.00	-100.0%

8.4.123

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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		9790	0.00		
d) Unappropriated Amount		9790		0.00	

8.4.124

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(2,107.98)		
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	2,107.98		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

8.4.125

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	(2,107.98)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(2,107.98)	0.00	-100.0%
TOTAL, REVENUES			(2,107.98)	0.00	-100.0%

8.4.126

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

8.4.127

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,107.98	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,107.98	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			2,107.98	0.00	-100.0%

8 4.128

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(2,107.98)	0.00	-100.0%
5) TOTAL, REVENUES			(2,107.98)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,107.98)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,107.98	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			2,107.98	0.00	0.0%

84.129

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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		9790	0.00		
d) Unappropriated Amount		9790		0.00	

8.4.130

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
Total, Legally Restricted Balance		0.00	0.00

8.4.131

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,197.13	140,000.00	4278.9%
5) TOTAL, REVENUES			3,197.13	140,000.00	4278.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	40,000.00	New
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	40,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,197.13	100,000.00	3027.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8.4.132

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			3,197.13	100,000.00	3027.8%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	2,381,039.00	2,384,236.13	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,381,039.00	2,384,236.13	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			2,381,039.00	2,384,236.13	0.1%
2) Ending Net Assets, June 30 (E + F1e)			2,384,236.13	2,484,236.13	4.2%
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	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	2,384,236.13		
d) Unappropriated Amount		9790		2,484,236.13	

84.133

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,384,236.13		
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			2,384,236.13		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			2,384,236.13		

8.4.134

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	3,197.13	140,000.00	4278.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,197.13	140,000.00	4278.9%
TOTAL, REVENUES			3,197.13	140,000.00	4278.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	40,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	40,000.00	New
TOTAL, EXPENSES			0.00	40,000.00	New

8.4.135

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d)			0.00	0.00	0.0%

8.4.136

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,197.13	140,000.00	4278.9%
5) TOTAL, REVENUES			3,197.13	140,000.00	4278.9%
B. EXPENSES (Objects 1000-7999)					
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	40,000.00	New
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			0.00	40,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,197.13	100,000.00	3027.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8.4.137

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			3,197.13	100,000.00	3027.8%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	2,381,039.00	2,384,236.13	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,381,039.00	2,384,236.13	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			2,381,039.00	2,384,236.13	0.1%
2) Ending Net Assets, June 30 (E + F1e)			2,384,236.13	2,484,236.13	4.2%
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	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	2,384,236.13		
d) Unappropriated Amount		9790		2,484,236.13	

8.4.138

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,678.70	4,000.00	8.7%
5) TOTAL, REVENUES			3,678.70	4,000.00	8.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	7,750.00	5,000.00	-35.5%
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			7,750.00	5,000.00	-35.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,071.30)	(1,000.00)	-75.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8.4.139

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(4,071.30)	(1,000.00)	-75.4%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	165,287.12	161,215.82	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,287.12	161,215.82	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			165,287.12	161,215.82	-2.5%
2) Ending Net Assets, June 30 (E + F1e)			161,215.82	160,215.82	-0.6%
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	161,215.82		
d) Unappropriated Amount		9790		160,215.82	

8.4140

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	163,715.82		
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	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					
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			163,715.82		

8.4.141

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	2,500.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,500.00		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			161,215.82		

8.4.142

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,678.70	4,000.00	8.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,678.70	4,000.00	8.7%
TOTAL, REVENUES			3,678.70	4,000.00	8.7%

8 4.143

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

8.4.144

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,750.00	5,000.00	-35.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,750.00	5,000.00	-35.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			7,750.00	5,000.00	-35.5%

8.4.145

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

8.4.146

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,678.70	4,000.00	8.7%
5) TOTAL, REVENUES			3,678.70	4,000.00	8.7%
B. EXPENSES (Objects 1000-7999)					
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		7,750.00	5,000.00	-35.5%
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, EXPENSES			7,750.00	5,000.00	-35.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,071.30)	(1,000.00)	-75.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8.4.147

Western Placer Unified
Placer County

Unaudited Actuals
Foundation Private-Purpose Trust Fund
Expenses by Function

31 66951 000000C
Form 73

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(4,071.30)	(1,000.00)	-75.4%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	165,287.12	161,215.82	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,287.12	161,215.82	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			165,287.12	161,215.82	-2.5%
2) Ending Net Assets, June 30 (E + F1e)			161,215.82	160,215.82	-0.6%
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	161,215.82		
d) Unappropriated Amount		9790		160,215.82	

8.4.148

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

BOND DESCRIPTION		1993 B&I	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	8,546,729.55	8,546,729.55
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		8,546,729.55	8,546,729.55
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		747,967.50	747,967.50
OUTSTANDING BONDED INDEBTEDNESS	June 30	7,798,762.05	7,798,762.05
1. Restricted Balance, July 1	2009-10	3,679,447.34	3,679,447.34
2. Tax Receipts	2009-10	1,365,804.03	1,365,804.03
3. State and Federal Apportionments	2009-10	15,723.14	15,723.14
4. Other Designated Revenue	2009-10	10,731.51	10,731.51
5. Subtotal (Sum of lines 1 through 4)		5,071,706.02	5,071,706.02
6. Less: Actual Expenditures or Other Uses	2009-10		0.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2009-10	5,071,706.02	5,071,706.02
8. Estimated Tax Receipts on the Unsecured Roll	2010-11		0.00
9. Estimated State and Federal Apportionments	2010-11		0.00
10. Other Estimated Revenue	2010-11		0.00
11. Subtotal (Sum of lines 7 through 10)		5,071,706.02	5,071,706.02
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2010-11		0.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2010-11	(5,071,706.02)	(5,071,706.02)
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

8.4.149

Description	2009-10 Unaudited Actuals P-2 ADA	2009-10 Unaudited Actuals Annual ADA	2009-10 Unaudited Actuals Revenue Limit ADA	2010-11 Budget Estimated P-2 ADA	2010-11 Budget Estimated Annual ADA	2010-11 Budget Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			4,601.61	4,635.35	4,635.35	4,635.35
a. Kindergarten	575.89	577.77				
b. Grades One through Three	1,641.72	1,644.23				
c. Grades Four through Six	1,473.41	1,473.76				
d. Grades Seven and Eight	908.83	900.01				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	1.76	1.59				
g. Community Day School						
2. Special Education						
a. Special Day Class	84.46	85.05	84.46	84.47	84.47	84.47
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	1.16	1.12	1.12	1.16	1.16	1.16
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	4,687.23	4,683.53	4,687.19	4,720.98	4,720.98	4,720.98
HIGH SCHOOL						
4. General Education			1,424.40	1,422.81	1,422.81	1,422.81
a. Grades Nine through Twelve	1,346.97	1,337.29				
b. Continuation Education	76.19	74.74				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	1.24	1.70				
e. Community Day School						
5. Special Education						
a. Special Day Class	40.90	40.77	40.90	40.83	40.83	40.83
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	3.17	3.22	3.22	3.17	3.17	3.17
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	1,468.47	1,457.72	1,468.52	1,466.81	1,466.81	1,466.81
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	7.30	7.25	7.30	7.30	7.30	7.30
b. High School	4.12	4.46	4.12	4.12	4.12	4.12
8. Special Education						
a. Special Day Class - Elementary	34.90	25.44	34.90	34.58	34.58	34.58
b. Special Day Class - High School	0.00	10.26	0.00			
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	46.32	47.41	46.32	46.00	46.00	46.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	6,202.02	6,188.66	6,202.03	6,233.79	6,233.79	6,233.79
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

8.4.150

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 Limi 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)	6,202.02	6,188.66	6,202.03	6,233.79	6,233.79	6,233.79
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

8.4.151

Unaudited Actuals
2009-10 Unaudited Actuals
Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	38,684,940.98		38,684,940.98			38,684,940.98
Work in Progress	12,883,191.65	16,107.35	12,899,299.00			12,899,299.00
Total capital assets not being depreciated	51,568,132.63	16,107.35	51,584,239.98	0.00	0.00	51,584,239.98
Capital assets being depreciated:						
Land Improvements	2,581,969.00		2,581,969.00			2,581,969.00
Buildings	139,892,397.51	6,725,289.49	146,617,687.00			146,617,687.00
Equipment	4,003,910.18	26,587.82	4,030,498.00			4,030,498.00
Total capital assets being depreciated	146,478,276.69	6,751,877.31	153,230,154.00	0.00	0.00	153,230,154.00
Accumulated Depreciation for:						
Land Improvements	(1,079,501.07)	(100,707.93)	(1,180,209.00)			(1,180,209.00)
Buildings	(13,976,330.08)	(3,159,729.92)	(17,136,060.00)			(17,136,060.00)
Equipment	(2,340,892.64)	(131,671.36)	(2,472,564.00)			(2,472,564.00)
Total accumulated depreciation	(17,396,723.79)	(3,392,109.21)	(20,788,833.00)	0.00	0.00	(20,788,833.00)
Total capital assets being depreciated, net	129,081,552.90	3,359,768.10	132,441,321.00	0.00	0.00	132,441,321.00
Governmental activity capital assets, net	180,649,685.53	3,375,875.45	184,025,560.98	0.00	0.00	184,025,560.98
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

8.4.152

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

FEDERAL PROGRAM NAME	Title 1	ARRA	Program Improvement Schools	PL 94-142	ARRA IDEA	Federal PPPIP	ARRA Preschool
FEDERAL CATALOG NUMBER	84.027			84.027		84.173	
RESOURCE CODE	3010	3011	3178	3310	3313	3315	3319
REVENUE OBJECT	8290	8290	8290	8181	8181	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	171,535.18	256,720.00	17,217.69	0.00	259,377.00	0.00	0.00
2. a. Current Year Award	614,237.00	15,020.00		1,020,919.00	653,345.00	32,853.00	43,648.00
b. Transferability (NCLB)							
c. Other Adjustments				(6.00)		10.00	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	614,237.00	15,020.00	0.00	1,020,913.00	653,345.00	32,863.00	43,648.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	785,772.18	271,740.00	17,217.69	1,020,913.00	912,722.00	32,863.00	43,648.00
REVENUES							
5. Revenue Deferred from Prior Year		115,524.00	17,217.69	0.00	0.00		
6. Cash Received in Current Year	651,532.18	0.00		510,457.00	432,658.00	24,650.00	19,305.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	651,532.18	115,524.00	17,217.69	510,457.00	432,658.00	24,650.00	19,305.00
EXPENDITURES							
9. Donor-Authorized Expenditures	664,027.25	0.00	0.00	1,020,919.00	601,131.17	32,863.00	43,648.00
10. Non Donor-Authorized Expenditures				43,837.82		92,415.59	15,731.77
11. Total Expenditures (lines 9 & 10)	664,027.25	0.00	0.00	1,064,756.82	601,131.17	125,278.59	59,379.77
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)	(12,495.07)	115,524.00	17,217.69	(510,462.00)	(168,473.17)	(8,213.00)	(24,343.00)
a. Deferred Revenue		115,524.00	17,217.69			0.00	
b. Accounts Payable							
c. Accounts Receivable	12,495.07			510,462.00	168,473.17	8,213.00	24,343.00
14. Unused Grant Award Calculation (line 4 minus line 9)	121,744.93	271,740.00	17,217.69	(6.00)	311,590.83	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)	664,027.25	0.00	0.00	1,020,919.00	601,131.17	32,863.00	43,648.00

8.4.153

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

FEDERAL PROGRAM NAME	State PPPIP	AARA Preschool Local	Vocational Education	Drug-Free Schools	Title II - Teacher Quality	Title II - Technology	Title II - ARRA
FEDERAL CATALOG NUMBER	84.27		84.048	84.186	84.367	84.318	
RESOURCE CODE	3320	3324	3550	3710	4035	4045	4047
REVENUE OBJECT	8182	8182	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	74,819.31	3,452.62	
2. a. Current Year Award	99,086.00	91,112.00	28,903.00	18,196.00	123,034.00		11,628.00
b. Transferability (NCLB)							
c. Other Adjustments	1,009.00			23.00		313.54	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	100,095.00	91,112.00	28,903.00	18,219.00	123,034.00	313.54	11,628.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	100,095.00	91,112.00	28,903.00	18,219.00	197,853.31	3,766.16	11,628.00
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00		47,676.31		
6. Cash Received in Current Year	49,714.00	40,297.00		13,670.00	82,622.00	3,766.16	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	49,714.00	40,297.00	0.00	13,670.00	130,298.31	3,766.16	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	100,095.00	91,112.00	24,351.49	4,890.54	140,425.86	3,766.16	10,968.18
10. Non Donor-Authorized Expenditures	79,016.43	537.13					
11. Total Expenditures (lines 9 & 10)	179,111.43	91,649.13	24,351.49	4,890.54	140,425.86	3,766.16	10,968.18
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)	(50,381.00)	(50,815.00)	(24,351.49)	8,779.46	(10,127.55)	0.00	(10,968.18)
a. Deferred Revenue	0.00			8,779.46			
b. Accounts Payable							
c. Accounts Receivable	50,381.00	50,815.00	23,979.24		10,127.55		10,968.18
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	4,551.51	13,328.46	57,427.45	0.00	659.82
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)	100,095.00	91,112.00	23,979.24	4,890.54	140,425.86	3,766.16	10,968.18

8.4.154

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

FEDERAL PROGRAM NAME	Title IV - 21st Century	Title III - Immigrant Educ. Prog.	Title III - Limited English Proficient	Quality Improvement	Transition Partnership Program	TOTAL
FEDERAL CATALOG NUMBER						
RESOURCE CODE	4124	4201	4203	5035	84.158	
REVENUE OBJECT	8290	8290	8290	8590	3410	
LOCAL DESCRIPTION (if any)				Fund 12	8290	
AWARD						
1. Prior Year Carryover	29,874.84	1,566.71	37,340.17	1,211.80	0.00	853,115.32
2. a. Current Year Award			72,200.00		48,322.00	2,872,503.00
b. Transferability (NCLB)					0.00	0.00
c. Other Adjustments		1,869.00	0.00			3,218.54
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	1,869.00	72,200.00	0.00	48,322.00	2,875,721.54
3. Required Matching Funds/Other					23,360.00	23,360.00
4. Total Available Award (sum lines 1, 2d, & 3)	29,874.84	3,435.71	109,540.17	1,211.80	71,682.00	3,752,196.86
REVENUES						
5. Revenue Deferred from Prior Year	29,874.84	3,435.71		1,211.80	0.00	214,940.35
6. Cash Received in Current Year			40,966.17		51,841.96	1,921,479.47
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	29,874.84	3,435.71	40,966.17	1,211.80	51,841.96	2,136,419.82
EXPENDITURES						
9. Donor-Authorized Expenditures	24,645.65	3,435.71	65,587.94		71,135.36	2,903,002.31
10. Non Donor-Authorized Expenditures			6,800.00			238,338.74
11. Total Expenditures (lines 9 & 10)	24,645.65	3,435.71	72,387.94	0.00	71,135.36	3,141,341.05
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)	5,229.19	0.00	(24,621.77)	1,211.80	(19,293.40)	(766,582.49)
a. Deferred Revenue	5,229.19			1,211.80		147,962.14
b. Accounts Payable						0.00
c. Accounts Receivable			24,621.77		19,293.40	914,172.38
14. Unused Grant Award Calculation (line 4 minus line 9)	5,229.19	0.00	43,952.23	1,211.80	546.64	849,194.55
15. If Carryover is allowed, enter line 14 amount here					0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	24,645.65	3,435.71	65,587.94	0.00	71,135.36	2,902,630.06

8.4.155

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

STATE PROGRAM NAME	After School Program	California School Information Svcs.	Workability	TUPE	Agricultural Incentive	CBET	Child Development
RESOURCE CODE	6010	6020	6520	6660	7010	285	6055
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)						Fund 11	Fund 12
AWARD							
1. a. Prior Year Carryover	0.00	37,747.07	0.00	8,658.83	4,636.70	0.00	0.00
b. Restr Bal Transfers (Obj 8997)			0.00				
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	37,747.07	0.00	8,658.83	4,636.70	0.00	0.00
2. a. Current Year Award	378,000.00		63,066.00		12,346.00	29,671.00	260,326.00
b. Other Adjustments		0.36	0.00			(1,422.00)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	378,000.00	0.36	63,066.00	0.00	12,346.00	28,249.00	260,326.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	378,000.00	37,747.43	63,066.00	8,658.83	16,982.70	28,249.00	260,326.00
REVENUES							
5. Revenue Deferred from Prior Year		16,547.31	0.00	8,658.83	4,636.70		
6. Cash Received in Current Year	340,200.00	21,200.12	31,533.00		12,346.00	28,249.00	238,459.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	340,200.00	37,747.43	31,533.00	8,658.83	16,982.70	28,249.00	238,459.00
EXPENDITURES							
9. Donor-Authorized Expenditures	342,083.92	37,747.43	47,273.46	6,981.96	13,116.06	33,539.13	260,326.00
10. Non Donor-Authorized Expenditures							(57,796.20)
11. Total Expenditures (lines 9 & 10)	342,083.92	37,747.43	47,273.46	6,981.96	13,116.06	33,539.13	202,529.80
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)	(1,883.92)	0.00	(15,740.46)	1,676.87	3,866.64	(5,290.13)	(21,867.00)
a. Deferred Revenue				1,676.87	3,866.64		
b. Accounts Payable							
c. Accounts Receivable	1,883.92		15,740.46				21,867.00
14. Unused Grant Award Calculation (line 4 minus line 9)	35,916.08	0.00	15,792.54	1,676.87	3,866.64	(5,290.13)	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)	342,083.92	37,747.43	47,273.46	6,981.96	13,116.06	28,249.00	260,326.00

84.156

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

STATE PROGRAM NAME	Instructional Materials	Facility Renovation	TOTAL
RESOURCE CODE	6144	6145	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	Fund 12	Fund 12	
AWARD			
1. a. Prior Year Carryover	902.00	57,999.75	109,944.35
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	902.00	57,999.75	109,944.35
2. a. Current Year Award			743,409.00
b. Other Adjustments			(1,421.64)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	741,987.36
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	902.00	57,999.75	851,931.71
REVENUES			
5. Revenue Deferred from Prior Year	902.00	57,999.75	88,744.59
6. Cash Received in Current Year			671,987.12
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	902.00	57,999.75	760,731.71
EXPENDITURES			
9. Donor-Authorized Expenditures			741,067.96
10. Non Donor-Authorized Expenditures			(57,796.20)
11. Total Expenditures (lines 9 & 10)	0.00	0.00	683,271.76
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	902.00	57,999.75	19,663.75
a. Deferred Revenue	902.00	57,999.75	64,445.26
b. Accounts Payable			0.00
c. Accounts Receivable			39,491.38
14. Unused Grant Award Calculation (line 4 minus line 9)	902.00	57,999.75	110,863.75
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)	0.00	0.00	735,777.83

8.4.157

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

LOCAL PROGRAM NAME	Placer Physical Fitness	Ed Tech Voucher	TOTAL
RESOURCE CODE	9585	9685	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. a. Prior Year Carryover	14,878.33	46,190.73	61,069.06
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	14,878.33	46,190.73	61,069.06
2. a. Current Year Award		10,160.67	10,160.67
b. Other Adjustments	(14,878.33)	3,694.15	(11,184.18)
c. Adj Curr Yr Award (sum lines 2a & 2b)	(14,878.33)	13,854.82	(1,023.51)
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	60,045.55	60,045.55
REVENUES			
5. Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year			0.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00
EXPENDITURES			
9. Donor-Authorized Expenditures		0.00	0.00
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		(68,385.12)	(68,385.12)
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(68,385.12)	(68,385.12)
a. Deferred Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable		68,385.12	68,385.12
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	60,045.55	60,045.55
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)	0.00	68,385.12	68,385.12

8.4.158

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

FEDERAL PROGRAM NAME	State Fiscal Stabilization Funds	MEDI-CAL BILLING	TOTAL
FEDERAL CATALOG NUMBER	84.394A		
RESOURCE CODE	3200	5640	
REVENUE OBJECT	8290	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	1,647,596.00	8,130.64	1,655,726.64
2. a. Current Year Award	660,953.00	79,437.53	740,390.53
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	660,953.00	79,437.53	740,390.53
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,308,549.00	87,568.17	2,396,117.17
REVENUES			
5. Cash Received in Current Year	348,013.00	79,437.53	427,450.53
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	312,940.00	0.00	312,940.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	312,940.00	0.00	312,940.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	660,953.00	79,437.53	740,390.53
EXPENDITURES			
10. Donor-Authorized Expenditures	1,931,441.61	36,703.06	1,968,144.67
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	1,931,441.61	36,703.06	1,968,144.67
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	377,107.39	50,865.11	427,972.50

8.4.159

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

STATE PROGRAM NAME	CAHSEE	GATE	K-12 IMFRP	P.E. Teacher Incentive	PAR	Staff Development Math	Professional Development Block Grant
RESOURCE CODE	55	140	156	258	271	294	393
REVENUE OBJECT	8590	8311	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	39,120.62	41,025.83	36,113.43	0.00	104,716.65	0.00	0.05
b. Restr Bal Transfers (Obj 8997)		(25,447.55)					
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	39,120.62	15,578.28	36,113.43	0.00	104,716.65	0.00	0.05
2. a. Current Year Award	18,992.00	43,863.00	339,632.00	88,045.00	28,777.00	60,992.00	105,001.00
b. Other Adjustments				(88,045.00)		(7,053.00)	55,588.02
c. Adj Curr Yr Award (sum lines 2a & 2b)	18,992.00	43,863.00	339,632.00	0.00	28,777.00	53,939.00	160,589.02
3. Required Matching Funds/Other							(17,527.00)
4. Total Available Award (sum lines 1c, 2c, & 3)	58,112.62	59,441.28	375,745.43	0.00	133,493.65	53,939.00	143,062.07
REVENUES							
5. Cash Received in Current Year	18,992.00	39,577.00	339,632.00		28,777.00	53,939.00	105,001.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	4,286.00	0.00	0.00	0.00	0.00	55,588.02
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	4,286.00	0.00	0.00	0.00	0.00	55,588.02
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	18,992.00	43,863.00	339,632.00	0.00	28,777.00	53,939.00	160,589.02
EXPENDITURES							
10. Donor-Authorized Expenditures	27,169.25	59,441.28	287,127.43		18,878.05		41,430.73
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	27,169.25	59,441.28	287,127.43	0.00	18,878.05	0.00	41,430.73
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	30,943.37	0.00	88,618.00	0.00	114,615.60	53,939.00	101,631.34

8.4.160

STATE PROGRAM NAME	Targeted Instruction Block Grant	School & Library Improvement	School Site Block Grant	School Safety	Supplemental School Counseling	Pupil Retention Block Grant	Arts & Music Block Grant
RESOURCE CODE	394	395	396	405	708	739	760
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	0.00	31,200.00	0.00	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	31,200.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	6,539.00	260,437.00		83,298.00	146,776.00	151,038.00	90,420.00
b. Other Adjustments		52,594.85	0.00	(22,764.03)	(4,021.00)	145,937.42	(13,630.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,539.00	313,031.85	0.00	60,533.97	142,755.00	296,975.42	76,790.00
3. Required Matching Funds/Other	(6,539.00)	(5,220.00)					
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	307,811.85	31,200.00	60,533.97	142,755.00	296,975.42	76,790.00
REVENUES							
5. Cash Received in Current Year	6,539.00	260,437.00	0.00	83,298.00	142,349.00	151,038.00	76,790.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	52,594.85	0.00	(22,764.03)	406.00	145,937.42	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	52,594.85	0.00	(22,764.03)	406.00	145,937.42	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	6,539.00	313,031.85	0.00	60,533.97	142,755.00	296,975.42	76,790.00
EXPENDITURES							
10. Donor-Authorized Expenditures		222,722.56	18,862.53	60,533.97	19,558.64	137,311.97	
11. Non Donor-Authorized Expenditures					0.00		
12. Total Expenditures (line 10 plus line 11)	0.00	222,722.56	18,862.53	60,533.97	19,558.64	137,311.97	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	85,089.29	12,337.47	0.00	123,196.36	159,663.45	76,790.00

8.4.161

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

STATE PROGRAM NAME	Lottery Non-Prop 20	Class Size Reduction	ELAP	Lottery	CTE Equipment	Special Education	EIA
RESOURCE CODE	1100	1300	6286	6300	6377	6500	7091
REVENUE OBJECT	8560	8434	8590	8560	8590	8792	8311
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	54,537.33	0.00	7,903.00	27,586.10	6,973.26	0.00	225,274.64
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	54,537.33	0.00	7,903.00	27,586.10	6,973.26	0.00	225,274.64
2. a. Current Year Award	703,836.00	2,159,136.00	50,527.00	98,952.00	0.00	3,452,169.95	394,784.00
b. Other Adjustments					(7,515.56)	(83,616.00)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	703,836.00	2,159,136.00	50,527.00	98,952.00	(7,515.56)	3,368,553.95	394,784.00
3. Required Matching Funds/Other	(561,621.37)						
4. Total Available Award (sum lines 1c, 2c, & 3)	196,751.96	2,159,136.00	58,430.00	126,538.10	(542.30)	3,368,553.95	620,058.64
REVENUES							
5. Cash Received in Current Year	639,166.55	1,782,025.00	50,527.00	14,000.46	(7,515.56)	3,286,437.00	394,784.00
6. Amounts Included in Line 5 for Prior Year Adjustments						(83,616.00)	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	64,669.45	377,111.00	0.00	84,951.54	0.00	165,732.95	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	64,669.45	377,111.00	0.00	84,951.54	0.00	165,732.95	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	703,836.00	2,159,136.00	50,527.00	98,952.00	(7,515.56)	3,452,169.95	394,784.00
EXPENDITURES							
10. Donor-Authorized Expenditures	142,109.50	2,159,136.00	29,409.85	65,048.30	(542.30)	3,368,553.95	535,368.81
11. Non Donor-Authorized Expenditures		5,599,086.15				1,242,198.59	
12. Total Expenditures (line 10 plus line 11)	142,109.50	7,758,222.15	29,409.85	65,048.30	(542.30)	4,610,752.54	535,368.81
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	54,642.46	0.00	29,020.15	61,489.80	0.00	0.00	84,689.83

8.4.162

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

STATE PROGRAM NAME	Inst. Mat. English Learners	Transportation	Special Education Transportation	Routine Maintenance & Repair	TOTAL
RESOURCE CODE	7157	7230	7240	8150	
REVENUE OBJECT	8590	8311	8980	8980	
LOCAL DESCRIPTION (if any)					
AWARD					
1. a. Prior Year Restricted Ending Balance	8,989.82	0.00	0.00	0.00	583,440.73
b. Restr Bal Transfers (Obj 8997)	(8,989.82)				(34,437.37)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	549,003.36
2. a. Current Year Award		335,489.00			8,618,703.95
b. Other Adjustments					27,475.70
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	335,489.00	0.00	0.00	8,646,179.65
3. Required Matching Funds/Other		106,612.83			(484,294.54)
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	442,101.83	0.00	0.00	8,710,888.47
REVENUES					
5. Cash Received in Current Year		335,489.00			7,801,282.45
6. Amounts Included in Line 5 for Prior Year Adjustments					(83,616.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	928,513.20
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	928,513.20
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	335,489.00	0.00	0.00	8,729,795.65
EXPENDITURES					
10. Donor-Authorized Expenditures		442,101.83			7,634,222.35
11. Non Donor-Authorized Expenditures		953,249.80	662,567.07	1,499,012.65	9,956,114.26
12. Total Expenditures (line 10 plus line 11)	0.00	1,395,351.63	662,567.07	1,499,012.65	17,590,336.61
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	1,076,666.12

8.4.163

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

LOCAL PROGRAM NAME	BTSA	MAA	Lowe's	Farm	Tutorial	E-Rate	Walk Across America
RESOURCE CODE	101	102	105	106	107	110	9580
REVENUE OBJECT	8590	8699	8699	8699			
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	194,151.18	2,591.05	0.00	40,070.21	54,874.52	3,333.29
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	194,151.18	2,591.05	0.00	40,070.21	54,874.52	3,333.29
2. a. Current Year Award	44,000.00	78,145.00		19,052.52		69,105.53	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	44,000.00	78,145.00	0.00	19,052.52	0.00	69,105.53	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	44,000.00	272,296.18	2,591.05	19,052.52	40,070.21	123,980.05	3,333.29
REVENUES							
5. Cash Received in Current Year	44,000.00	19,618.00		19,052.52		69,105.53	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	58,527.00	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	58,527.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	44,000.00	78,145.00	0.00	19,052.52	0.00	69,105.53	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	44,000.00	152,056.03	928.60	19,052.52		3,322.50	1,342.25
11. Non Donor-Authorized Expenditures				45,766.80			
12. Total Expenditures (line 10 plus line 11)	44,000.00	152,056.03	928.60	64,819.32	0.00	3,322.50	1,342.25
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	120,240.15	1,662.45	0.00	40,070.21	120,657.55	1,991.04

8.4.164

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

LOCAL PROGRAM NAME	United Auburn Indian-Sheridan	Project FIT America	First 5 Children & Families	CEMEX	United Auburn Indian-CCC	Mills Grant	Gayle Frisbee Scholarship
RESOURCE CODE	9581	9582	9583	9586	9587	9588	9622
REVENUE OBJECT			8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)		GEMS	Fund 11				
AWARD							
1. a. Prior Year Restricted Ending Balance	712.16	3,407.40	28,491.45	11,899.88	160.73	0.00	1,980.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	712.16	3,407.40	28,491.45	11,899.88	160.73	0.00	1,980.00
2. a. Current Year Award			82,486.85	648.00		3,500.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	82,486.85	648.00	0.00	3,500.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	712.16	3,407.40	110,978.30	12,547.88	160.73	3,500.00	1,980.00
REVENUES							
5. Cash Received in Current Year			79,668.23	648.00			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	2,818.62	0.00	0.00	3,500.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	2,818.62	0.00	0.00	3,500.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	82,486.85	648.00	0.00	3,500.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	489.94	0.00	90,111.17	7,360.52		2,843.36	300.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	489.94	0.00	90,111.17	7,360.52	0.00	2,843.36	300.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	222.22	3,407.40	20,867.13	5,187.36	160.73	656.64	1,680.00

8.4.165

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

LOCAL PROGRAM NAME	Judith McCartney Scholarship	Gary Vincent Scholarship	TOTAL
RESOURCE CODE	9623	9624	
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. a. Prior Year Restricted Ending Balance	16,633.00	125.00	358,429.87
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	16,633.00	125.00	358,429.87
2. a. Current Year Award			296,937.90
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	296,937.90
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	16,633.00	125.00	655,367.77
REVENUES			
5. Cash Received in Current Year			232,092.28
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	64,845.62
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	64,845.62
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	296,937.90
EXPENDITURES			
10. Donor-Authorized Expenditures	2,000.00	500.00	324,306.89
11. Non Donor-Authorized Expenditures			45,766.80
12. Total Expenditures (line 10 plus line 11)	2,000.00	500.00	370,073.69
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	14,633.00	(375.00)	331,060.88

8.4.166

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	25,296,275.59	301	13,258.44	303	25,283,017.15	305	12,892.12		307	25,270,125.03	309
2000 - Classified Salaries	7,250,533.07	311	38,725.98	313	7,211,807.09	315	1,031,817.54		317	6,179,989.55	319
3000 - Employee Benefits (Excluding 3800)	9,726,557.45	321	209,862.31	323	9,516,695.14	325	346,288.92		327	9,170,406.22	329
4000 - Books, Supplies Equip Replace. (6500)	2,415,061.43	331	69,054.10	333	2,346,007.33	335	407,860.60		337	1,938,146.73	339
5000 - Services. . . & 7300 - Indirect Costs	4,314,131.71	341	70,878.51	343	4,243,253.20	345	472,930.43		347	3,770,322.77	349
			TOTAL		48,600,779.91	365			TOTAL	46,328,990.30	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	21,731,615.09	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,456,738.09	380
3. STRS	3101 & 3102	1,764,236.00	382
4. PERS	3201 & 3202	221,210.34	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	426,542.23	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	3,611,671.94	385
7. Unemployment Insurance	3501 & 3502	74,942.70	390
8. Workers' Compensation Insurance	3601 & 3602	264,923.59	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	75,853.25	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		29,627,733.23	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)		14,087.44	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		29,613,645.79	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		63.92%	
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)	63.92%
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)	46,328,990.30
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

8.4.167

	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	7,881,729.75	6,782,970.00	14,664,699.75		747,967.50	13,916,732.25	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	127,395,000.00		127,395,000.00	53,035,000.00	50,300,000.00	130,130,000.00	
Capital Leases Payable	661,427.00		661,427.00	22,374.00	121,832.12	561,968.88	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	14,165,000.00		14,165,000.00		345,000.00	13,820,000.00	
Net OPEB Obligation		2,448,415.00	2,448,415.00	269,071.00	203,875.00	2,513,611.00	
Compensated Absences Payable	153,788.12		153,788.12	48,019.61	36,975.65	164,832.08	
Governmental activities long-term liabilities	150,256,944.87	9,231,385.00	159,488,329.87	53,374,464.61	51,755,650.27	161,107,144.21	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

8.4.168

	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)	33,300,132.86		33,300,132.86			33,084,410.60
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	6,281.17		6,281.17			6,202.02
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)	6,202.02		6,202.02	6,233.79		6,233.79
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)			6,202.02			6,233.79
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)			6,202.02			6,233.79
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)	341,808.31		341,808.31	336,231.00		336,231.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	10.00		10.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	32,961,241.54		32,961,241.54	33,090,707.00		33,090,707.00
5. Unsecured Roll Taxes (Object 8042)	891,940.31		891,940.31	948,226.00		948,226.00
6. Prior Years' Taxes (Object 8043)	(11,939.38)		(11,939.38)	67,150.00		67,150.00
7. Supplemental Taxes (Object 8044)	297,270.32		297,270.32	248,370.00		248,370.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,474,382.95		1,474,382.95	1,694,791.00		1,694,791.00
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)	191,282.73		191,282.73	114,211.00		114,211.00
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)	(12,049,343.00)		(12,049,343.00)	(11,456,182.00)		(11,456,182.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	24,096,653.78	0.00	24,096,653.78	25,043,504.00	0.00	25,043,504.00
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)	24,096,653.78	0.00	24,096,653.78	25,043,504.00	0.00	25,043,504.00

8.4.169

	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)			486,085.64			501,423.00
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)			486,085.64			501,423.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	9,235,533.14		9,235,533.14	9,026,306.00		9,026,306.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	50,168.16		50,168.16	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)	2,159,136.00		2,159,136.00	2,099,136.00		2,099,136.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	11,444,837.30	0.00	11,444,837.30	11,125,442.00	0.00	11,125,442.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	233,231.00		233,231.00	230,619.00		230,619.00
38. TOTAL STATE AID (Lines C36 plus C37)	11,678,068.30	0.00	11,678,068.30	11,356,061.00	0.00	11,356,061.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	47,318,254.36		47,318,254.36	45,803,954.00		45,803,954.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	458,499.79		458,499.79	292,500.00		292,500.00
APPROPRIATIONS LIMIT CALCULATIONS	2009-10 Actual			2010-11 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			33,300,132.86			33,084,410.60
2. Inflation Adjustment			1.0062			0.9746
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9874			1.0051
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			33,084,410.60			32,408,511.31
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			24,096,653.78			25,043,504.00
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)			744,242.40			748,054.80
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			9,473,842.46			7,866,430.31
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			9,473,842.46			7,866,430.31
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])			328,470.89			211,510.62
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			24,425,124.67			25,255,014.62
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)			9,145,371.57			7,654,919.69
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			24,425,124.67			
b. State Subventions (Line D8)			9,145,371.57			
c. Less: Excluded Appropriations (Line C23)			486,085.64			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			33,084,410.60			

8,4,170

	2009-10 Calculations			2010-11 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Ana J. Matosantos, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
Summary	2009-10 Actual			2010-11 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			33,084,410.60			32,408,511.31
12. Appropriations Subject to the Limit (Line D9d)			33,084,410.60			

* Please provide below an explanation for each entry in the adjustments column.
** Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009). Amounts in Section C, State Aid Received, can no longer be extracted and must be manually input into the Adjustments column.

Carrie Carlson
Gann Contact Person

(916) 434-5095
Contact Phone Number

8,4,171

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 1,537,362.10
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) — 40,667,000.06

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) — 3.78%

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)	1,625,257.33
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,016,072.04
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)	182,846.96
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,824,176.33
9.	Carry-Forward Adjustment (Part IV, Line F)	263,488.82
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,087,665.15

B. Base Costs

1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	32,129,822.50
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,156,143.97
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,917,507.57
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	934,604.79
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	179,493.18
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	340,601.21
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)	56,736.17
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)	33,755.48
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)	4,654,374.13
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 A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	265,955.03
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	189,936.98
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,640,361.45
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)	48,499,292.46

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 5.82%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2011-12 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 6.37%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	2,824,176.33
B.	**Carry-forward adjustment from prior year(s)**	
	1. Carry-forward adjustment from the second prior year	654,815.58
	2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
	1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.63%) times Part III, Line B18); zero if negative	263,488.82
	2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.63%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.19%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	263,488.82

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1

F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	263,488.82

Approved indirect cost rate: 6.63%
Highest rate used in any program: 7.19%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	622,739.62	41,287.63	6.63%
01	3200	1,811,353.60	120,088.01	6.63%
01	3310	998,052.00	66,704.82	6.68%
01	3313	563,754.27	37,376.90	6.63%
01	3315	117,489.07	7,789.52	6.63%
01	3319	55,687.68	3,692.09	6.63%
01	3320	167,974.71	11,136.72	6.63%
01	3324	85,950.61	5,698.52	6.63%
01	3550	22,837.38	1,141.86	5.00%
01	3710	4,794.65	95.89	2.00%
01	4035	131,694.52	8,731.34	6.63%
01	4045	3,585.28	180.88	5.05%
01	4047	10,232.91	735.27	7.19%
01	4124	23,472.05	1,173.60	5.00%
01	4201	3,322.00	113.71	3.42%
01	4203	71,082.28	1,305.66	1.84%
01	6010	325,794.17	16,289.75	5.00%
01	6286	27,581.22	1,828.63	6.63%
01	6500	4,340,853.36	269,899.18	6.22%
01	6520	44,334.11	2,939.35	6.63%
01	6660	6,547.84	434.12	6.63%
01	7091	519,775.55	15,593.26	3.00%
01	7230	1,017,677.85	67,472.04	6.63%
01	7240	180,743.58	11,983.29	6.63%
11	3410	66,712.33	4,423.03	6.63%
12	6055	189,936.98	12,592.82	6.63%
13	5310	1,640,361.45	74,144.33	4.52%

8.4.175

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	54,537.33		27,586.10	82,123.43
2. State Lottery Revenue	8560	703,836.00		98,952.00	802,788.00
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	(561,621.37)	561,621.37		0.00
6. Total Available (Sum Lines A1 through A5)		196,751.96	561,621.37	126,538.10	884,911.43
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	270.00			270.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	26.42			26.42
4. Books and Supplies	4000-4999	135,093.35		65,048.30	200,141.65
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	6,719.73			6,719.73
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	561,621.37		561,621.37
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	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)		142,109.50	561,621.37	65,048.30	768,779.17
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	54,642.46	0.00	61,489.80	116,132.26
D. COMMENTS:					

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.

8.4176

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2009-10 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	52,226,169.83
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	5,037,978.11
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	179,491.03
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	828,999.50
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	60,465.96
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	564,608.14
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	134,394.63
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)				1,767,959.26
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)				45,420,232.46
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				45,420,232.46

8.4.177

Section II - Expenditures Per ADA	2009-10 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)	6,141.25
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of ABX3 4)	
C. Total ADA before adjustments (Lines A plus B)	6,141.25
D. Charter school ADA adjustments (From Section V)	0.00
E. Adjusted total ADA (Lines C plus D)	6,141.25
F. Expenditures per ADA (Line I.G divided by Line II.E)	$7,395.93

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F). (Note: If the prior year MOE was not met, or the prior year calculations included supplemental instructional hours ADA, in its final determination CDE will adjust the prior year base expenditure or prior year expenditure per ADA amounts.)	45,846,837.47	7,490.70
1. Adjustments to base expenditure or expenditure per ADA amounts (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	45,846,837.47	7,490.70
B. Required effort (Line A.2 times 90%)	41,262,153.72	6,741.63
C. Current year expenditures (Line I.G and Line II.F)	45,420,232.46	7,395.93
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 2011-12 may be reduced by the lower of the two percentages)	0.00%	0.00%

8.4.178

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)

SFSF Expenditures (Resource 3200)	Funds 01, 09, and 62 Goals	Functions	Objects	2009-10 Expenditures
A. SFSF Expenditures available to apply to deficiency:				
1. All Resource 3200 Expenditures	All	All	1000-7999	1,931,441.61
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	355.61
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				355.61
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				1,931,086.00

8.4.179

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)

Aggregate Expenditures/ Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	45,420,232.46	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,395.93
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2011-12 may be reduced by the lower of the two percentages)	0.00%	0.00%

8.4.180

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

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

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

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

Unaudited Actuals
2009-10
General Fund
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)		175,720.77	19,368.21	0.00	767,278.40	3,106,238.34	0.00	1,326,380.91
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	271.84	271.84		271.84	413.35		693.00
3100	Alternative Schools							
3200	Continuation Schools	5.50	5.50		5.50	5.50		
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Vocational Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Vocational Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	28.50	28.50		28.50	22.89		87.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)							
--	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		305.84	305.84	0.00	305.84	441.74	0.00	780.00

8.4.182

Unaudited Actuals
2009-10
General Fund
Program Cost Report

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	33,589,188.65	4,940,424.98	38,529,613.63	2,431,129.79		40,960,743.42
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	721,652.07	55,981.54	777,633.61	49,066.89		826,700.50
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	7,058,671.76	398,580.11	7,457,251.87	470,535.40		7,927,787.27
6000	Regional Occupational Ctr/Prg (ROC/P)	1,880.99	0.00	1,880.99	118.69		1,999.68
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	194,446.10	0.00	194,446.10	12,269.10		206,715.20
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					3,460.46	3,460.46
----	Other Outgo					2,259,740.10	2,259,740.10
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	132,268.76		132,268.76
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)				(93,245.56)		(93,245.56)
----	**Total General Fund Expenditures**	41,565,839.57	5,394,986.63	46,960,826.20	3,002,143.07	2,263,200.56	52,226,169.83

8.4.183

Western Placer Unified
Placer County

31 66951 0000000
Form PCR

Unaudited Actuals
2009-10
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
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	26,057,716.50	301,095.28	607,546.82	3,168,680.62	783,696.52	11,994.91	934,604.79			1,723,853.21	0.00	33,589,188.65
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	543,266.17	0.00	0.00	158,344.36	1,873.76	0.00	0.00			18,167.78	0.00	721,652.07
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	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	0.00			0.00	0.00	0.00
5000-5999	Special Education	5,526,958.84	725,387.91	0.00	0.00	127,247.19	679,077.82	0.00			0.00	0.00	7,058,671.76
6000	ROC/P	1,880.99	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,880.99
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		179,493.18	0.00	14,952.92	0.00	194,446.10
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		32,129,822.50	1,026,483.19	607,546.82	3,327,024.98	912,817.47	691,072.73	934,604.79	179,493.18	0.00	1,756,973.91	0.00	41,565,839.57

* Functions 7100-7199 for goals 8100 and 8500

8.4.184

Unaudited Actuals
2009-10
General Fund
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	855,381.73	2,906,604.83	1,178,438.42	4,940,424.98
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	17,306.50	38,675.04	0.00	55,981.54
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	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)	89,679.15	160,958.47	147,942.49	398,580.11
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		962,367.38	3,106,238.34	1,326,380.91	5,394,986.63

8.4.185

A.	**Central Administration Costs in General Fund**	
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	340,601.21
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)	1,681,993.50
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	1,072,793.92
5	Total Central Administration Costs in General Fund	3,095,388.63
B.	**Direct Charged and Allocated Costs in General Fund**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	41,565,839.57
2	Total Allocated Costs (from Form PCR, Column 2, Total)	5,394,986.63
3	Total Direct Charged and Allocated Costs in General Fund	46,960,826.20
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	265,955.03
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	189,936.98
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,640,361.45
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,096,253.46
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	49,057,079.66
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	6.31%

8.4.186

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			3,460.46		3,460.46
Other Outgo (Objects 1000-7999)				2,259,740.10	2,259,740.10
Total Other Costs	0.00	0.00	3,460.46	2,259,740.10	2,263,200.56

8.4187

Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,112.07	6,373.07
2. Inflation Increase	0041	261.00	(25.00)
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,373.07	6,348.07
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,373.07	6,348.07
b. Revenue Limit ADA	0033	6,202.03	6,233.79
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	39,525,971.33	39,572,535.29
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	164,903.00	165,549.00
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	39,690,874.33	39,738,084.29
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.81645	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	32,405,614.35	32,444,158.92
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	100,249.88	238,604.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	141,860.88	111,133.00
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)	- - -	(41,611.00)	127,471.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	32,364,003.35	32,571,629.92

Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	35,954,704.00	36,385,475.00
26. Miscellaneous Funds	0588	10.00	
27. Community Redevelopment Funds	0589	82,826.00	30,706.00
28. Less: Charter Schools In-lieu Taxes	0595	11,865,760.00	11,456,182.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	24,171,780.00	24,959,999.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	8,192,223.35	7,611,630.92
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	233,231.00	230,619.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018	2,817,300.49	3,168,986.00
40. All Other Adjustments	- - -	(1,540,759.70)	(1,523,692.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	1,043,309.79	1,414,675.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	- - -	9,235,533.14	9,026,305.92
43. Less: Revenue Limit State Apportionment Receipts	- - -	7,053,014.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	- - -	2,182,519.14	

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

8.4.189

Western Placer Unified
Placer County

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

31 66951 0000000
Form SIAA

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(93,245.56)				
Other Sources/Uses Detail					780,041.94	564,608.14		
Fund Reconciliation							869,509.21	280,485.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	6,508.41	0.00				
Other Sources/Uses Detail					117,380.14	0.00		
Fund Reconciliation							24,485.00	2,730.12
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	12,592.82	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	12,592.82
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	74,144.33	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	74,144.33
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					447,228.00	0.00		
Fund Reconciliation							256,000.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	780,041.94		
Fund Reconciliation							0.00	780,041.94
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	13,144,433.48		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,042,746.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					13,094,828.52	(2,090,242.98)		
Fund Reconciliation							0.00	2,107.98
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					2,107.98	0.00		
Fund Reconciliation							2,107.98	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

8.4.190

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.0
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.0
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.0
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.0
TOTALS	0.00	0.00	93,245.56	(93,245.56)	14,441,586.58	14,441,586.58	1,152,102.19	1,152,102.1

8 4.191

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	19.0	1.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	1,386.0	4.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	170.0	4.0
C. ENTER total number of miles driven to/from school	021/022	228,989.0	10,925.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		914,560.14	180,743.58
B. Books & Supplies (Objects 4200, 4300, and 4400)		128,001.68	0.00
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		200.00	0.00
3. Insurance (Objects 5400 and 5450)		250.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		239.25	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(63,922.33)	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		34,091.40	0.00
7. Communications (Object 5900)		2,759.03	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)		310,201.74	469,840.20
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)		1,498.68	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	1,327,879.59	650,583.78
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	1,327,879.59	650,583.78
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	1,327,879.59	650,583.78
K. Indirect Costs (Approved indirect cost rate of 6.63% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		67,472.04	11,983.30
L. Net Pupil Transportation Expense (Lines J and K)	100/101	1,395,351.63	662,567.08

8 4.192

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		1,395,351.63	662,567.08
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1		0.00	
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		310,201.74	469,840.20
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	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, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		310,201.74	469,840.20
G. Bus Operating Expense (Line A minus Line F)	110/111	1,085,149.89	192,726.88
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4.739	17.641
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	782.936	48,181.720
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	310,201.74	469,840.20
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	1,395,351.63	662,567.08
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	171,147.03	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Carrie Carlson

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Agency: Western Placer Unified School District

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