

# WHEATLAND SCHOOL DISTRICT

2008-09 UNAUDITED ACTUALS

# ANNUAL



# BUDGET

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 09, 2009

To the Superintendent of Public Instruction:

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

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

Date: \_\_\_\_\_

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

For County Office of Education:

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For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.39%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for the Education of Adults in County Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	
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	\$8,069,916.01
	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.	\$8,014,135.31
ICR	Preliminary Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2010-11, subject to CDE approval.	6.18%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2010-11 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$312,423.01
	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]).	\$0.00

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	6,583,393.00	93,338.00	6,676,731.00	5,763,528.32	106,382.00	5,869,910.32	-12.1%
2) Federal Revenue		8100-8299	2,376,571.38	1,319,428.71	3,696,000.09	1,757,874.00	574,602.00	2,332,476.00	-36.9%
3) Other State Revenue		8300-8599	812,881.87	1,742,821.73	2,555,703.60	836,451.02	759,322.47	1,595,773.49	-37.6%
4) Other Local Revenue		8600-8799	589,121.68	806,251.93	1,395,373.61	371,418.75	661,724.36	1,033,143.11	-26.0%
5) TOTAL REVENUES			10,361,967.93	3,961,840.37	14,323,808.30	8,729,272.09	2,102,030.83	10,831,302.92	-24.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	5,086,208.83	554,862.13	5,641,070.96	3,697,961.44	506,685.29	4,204,646.73	-25.5%
2) Classified Salaries		2000-2999	1,721,194.27	1,100,954.09	2,822,148.36	1,343,187.40	687,478.78	2,030,666.18	-28.0%
3) Employee Benefits		3000-3999	1,813,347.44	492,661.76	2,306,009.20	1,564,697.18	376,981.03	1,941,678.21	-15.8%
4) Books and Supplies		4000-4999	188,050.83	398,243.84	586,294.67	425,226.53	370,285.95	795,512.48	35.7%
5) Services and Other Operating Expenditures		5000-5999	1,044,645.81	730,510.29	1,775,156.10	794,827.50	707,819.31	1,502,646.81	-15.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	276,981.78	276,981.78	0.00	300,950.00	300,950.00	8.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(163,311.35)	163,311.35	0.00	(141,797.45)	110,518.81	(31,278.64)	New
9) TOTAL EXPENDITURES			9,690,135.83	3,717,525.24	13,407,661.07	7,684,102.60	3,060,719.17	10,744,821.77	-19.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			671,832.10	244,315.13	916,147.23	1,045,169.49	(958,688.34)	86,481.15	-90.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers		8900-8929	70,493.63	0.00	70,493.63	104,314.78	0.00	104,314.78	48.0%
a) Transfers In									
b) Transfers Out		7600-7629	453,473.78	72,340.00	525,813.78	85,282.00	65,170.00	150,452.00	-71.4%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(136,136.64)	136,136.64	0.00	(1,043,651.74)	1,043,651.64	(0.10)	New
4) TOTAL OTHER FINANCING SOURCES/USES			(519,116.79)	63,796.64	(455,320.15)	(1,024,618.96)	978,481.64	(46,137.32)	-89.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	152,715.31	308,111.77	460,827.08	20,550.53	19,793.30	40,343.83	-91.2%
b) Audit Adjustments		9793	2,245,479.28	989,056.22	3,234,535.50	2,501,888.79	1,193,473.79	3,695,362.58	14.2%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	2,245,479.28	989,056.22	3,234,535.50	2,501,888.79	1,193,473.79	3,695,362.58	14.2%
e) Adjusted Beginning Balance (F1c + F1d)			103,694.20	(103,694.20)	0.00	0.00	0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,349,173.48	885,362.02	3,234,535.50	2,501,888.79	1,193,473.79	3,695,362.58	14.2%
			2,501,888.79	1,193,473.79	3,695,362.58	2,522,439.32	1,213,267.09	3,735,706.41	1.1%
<b>Components of Ending Fund Balance</b>									
a) Reserve for Revolving Cash		9711	3,500.00	500.00	4,000.00	3,500.00	0.00	3,500.00	-12.5%
Stores		9712	96,162.06	0.00	96,162.06	96,162.05	0.00	96,162.05	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts		9770	696,673.75	0.00	696,673.75	544,763.69	0.00	544,763.69	-21.8%
Designated for Economic Uncertainties			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	1,705,552.98	1,192,973.79	2,898,526.77	1,878,013.58	1,247,271.18	3,125,284.76	7.8%
Accrued Vacation	0000	9780	70,523.40		70,523.40				
School Site 08-09 Carryovers	0000	9780	101,514.54		101,514.54				
Salaries & Benefits	0000	9780	195,564.61		195,564.61				
Categorical Flexibility - ED	0000	9780	881,007.75		881,007.75				
Categorical Flexibility-FRC	0000	9780	21,500.83		21,500.83				
Lottery	1100	9780	435,441.85		435,441.85				
ARRA: State Fiscal Stabilization Fund	3200	9780	606,979.00		606,979.00				
Child Nutrition	5310	9780	(0.79)		(0.79)				
Other Federal	5810	9780	13,219.42		13,219.42				
ELAP	6286	9780	11,258.12		11,258.12				
Prop 20 Lottery: Instructional Materials	6300	9780	57,374.59		57,374.59				
Special Ed	6500	9780	4,983.00		4,983.00				
EIA:LEP	7091	9780	65,644.73		65,644.73				

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
GATE	7140	9780		12.00	12.00				
Routine Restricted Maintenance	8150	9780		7,000.00	7,000.00				
Other Local	9010	9780		426,503.72	426,503.72				
Accrued Vacation	0000	9780				70,523.40		70,523.40	
School Site 08-09 Carryovers	0000	9780				101,514.54		101,514.54	
Categorical Flexibility - ED	0000	9780				881,007.75		881,007.75	
Categorical Flexibility - FRC	0000	9780				21,500.83		21,500.83	
Salaries & Benefits	0000	9780				240,170.82		240,170.82	
Lottery	1100	9780				563,296.24		563,296.24	
ARRA: State Fiscal Stabilization Fund	3200	9780				606,979.00		606,979.00	
Child Nutrition	5310	9780				(0.79)		(0.79)	
Other Federal	5810	9780				13,219.42		13,219.42	
ELAP	6286	9780				11,258.12		11,258.12	
Prop 20 Lottery: Instructional Materials	6300	9780				70,802.22		70,802.22	
Special Education	6500	9780				4,983.00		4,983.00	
EIA:LEP	7091	9780				65,641.93		65,641.93	
GATE	7140	9780				12.00		12.00	
Routine Restricted Maintenance	8150	9780				37,372.56		37,372.56	
Other Local	9010	9780				437,003.72		437,003.72	
c) Undesignated Amount		9790	0.00	0.00	0.00		0.00		
d) Unappropriated Amount		9790					(34,004.09)		(34,004.09)

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals		2009-10 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
<b>G. ASSETS</b>							
1) Cash		9110					
a) in County Treasury			1,935,632.59	831,504.03	2,767,136.62		
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	3,500.00	500.00	4,000.00		
d) with Fiscal Agent		9135	0.00	0.00	0.00		
e) collections awaiting deposit		9140	0.00	0.00	0.00		
2) Investments		9150	0.00	0.00	0.00		
3) Accounts Receivable		9200	1,047,305.04	860,923.58	1,908,228.62		
4) Due from Grantor Government		9290	0.00	0.00	0.00		
5) Due from Other Funds		9310	80,060.41	72,798.86	152,859.27		
6) Stores		9320	96,162.06	0.00	96,162.06		
7) Prepaid Expenditures		9330	0.00	0.00	0.00		
8) Other Current Assets		9340	0.00	0.00	0.00		
9) Fixed Assets		9400					
10) TOTAL ASSETS			3,162,660.10	1,765,726.47	4,928,386.57		
<b>H. LIABILITIES</b>							
1) Accounts Payable		9500					
2) Due to Grantor Governments		9590	207,327.53	312,311.76	519,639.29		
3) Due to Other Funds		9610	453,443.78	65,170.00	518,613.78		
4) Current Loans		9640	0.00	0.00	0.00		
5) Deferred Revenue		9650	0.00	194,770.92	194,770.92		
6) Long-Term Liabilities		9660					
7) TOTAL LIABILITIES			660,771.31	572,252.68	1,233,023.99		
<b>I. FUND EQUITY</b>							
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,501,888.79	1,193,473.79	3,695,362.58		

Description	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>							
Principal Apportionment							
State Aid - Current Year	5,925,816.93	0.00	5,925,816.93	5,179,292.77	0.00	5,179,292.77	-12.6%
Charter Schools General Purpose Entitlement - State Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions							
Homeowners' Exemptions	7,930.54	0.00	7,930.54	7,911.87	0.00	7,911.87	-0.2%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes							
Secured Roll Taxes	489,327.77	0.00	489,327.77	475,809.72	0.00	475,809.72	-2.8%
Unsecured Roll Taxes	20,676.68	0.00	20,676.68	24,847.18	0.00	24,847.18	20.2%
Prior Years' Taxes	273.01	0.00	273.01	0.00	0.00	0.00	-100.0%
Supplemental Taxes	17,082.23	0.00	17,082.23	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)	227,751.65	0.00	227,751.65	202,004.44	0.00	202,004.44	-11.3%
Community Redevelopment Funds (SB 617/699/1992)							
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)							
Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>	<b>6,688,858.81</b>	<b>0.00</b>	<b>6,688,858.81</b>	<b>5,889,865.98</b>	<b>0.00</b>	<b>5,889,865.98</b>	<b>-11.9%</b>
Revenue Limit Transfers							
Unrestricted Revenue Limit Transfers - Current Year	(93,338.00)	0.00	(93,338.00)	(106,382.00)	0.00	(106,382.00)	14.0%
Continuation Education ADA Transfer							
Community Day Schools Transfer							
Special Education ADA Transfer							
All Other Revenue Limit							
California Dept of Education SACS Financial Reporting Software - 2009.2.0 File: fund-a (Rev 05/26/2009)							



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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	73,918.00	0.00	73,918.00	49,993.00	0.00	49,993.00	-32.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(86,045.81)	0.00	(86,045.81)	(69,948.66)	0.00	(69,948.66)	-18.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			6,583,393.00	93,338.00	6,676,731.00	5,763,528.32	106,382.00	5,869,910.32	-12.1%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	2,354,309.38	0.00	2,354,309.38	1,742,874.00	0.00	1,742,874.00	-26.0%
Special Education Entitlement		8181	0.00	93,147.00	93,147.00	0.00	93,147.00	93,147.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		887,429.03	887,429.03		318,006.00	318,006.00	-64.2%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		2,469.68	2,469.68		0.00	0.00	-100.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	22,262.00	336,383.00	358,645.00	15,000.00	163,449.00	178,449.00	-50.2%
TOTAL, FEDERAL REVENUE			2,376,571.38	1,319,428.71	3,696,000.09	1,757,874.00	574,602.00	2,332,476.00	-36.9%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Supplemental Instruction Programs	0000	8311	43,875.00		43,875.00	30,000.00			30,000.00
Current Year									-31.6%
Prior Years	0000	8319	0.00		0.00	0.00			0.0%
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00			0.00	0.0%
Prior Years	2430	8319		0.00	0.00			0.00	0.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00			0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00			0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.0%
Gifted and Talented Pupils	7140	8311		20,204.00	20,204.00			0.00	-100.0%
Home-to-School Transportation	7230	8311		250,733.00	250,733.00			87,756.55	-65.0%
School Improvement Program	7260-7265	8311		0.00	0.00			0.00	0.0%
Economic Impact Aid	7090-7091	8311		82,551.00	82,551.00			82,551.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00			0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00		0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00		0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00		0.00	0.0%
Class Size Reduction, K-3		8434	613,683.00	0.00	613,683.00	0.00		0.00	-100.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00		0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00		0.00	0.0%
Child Nutrition Programs		8520	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	0.0%
Lottery - Unrestricted and Instructional Materials		8560	142,122.14	15,627.57	157,749.71	127,854.39	13,427.63	141,282.02	-10.4%
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00		0.00	0.0%
Homeowners' Exemptions									
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		19,757.52	19,757.52		0.00	0.00	-100.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		28,160.69	28,160.69		0.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		77,603.00	77,603.00		0.00	0.00	-100.0%
Staff Development	7294, 7295, 7296	8590		0.00	0.00		0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		3,657.09	3,657.09		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		133,877.68	133,877.68		79,263.79	79,263.79	-40.8%
Teacher Credentialing Block Grant	7392	8590		5,400.00	5,400.00		0.00	0.00	-100.0%
Professional Development Block Grant	7393	8590		44,479.00	44,479.00		0.00	0.00	-100.0%
Targeted Instructional Improvement Block Grant	7394	8590		103,747.00	103,747.00		0.00	0.00	-100.0%
School and Library Improvement Block Grant	7395	8590		191,224.00	191,224.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	13,201.73	765,800.18	779,001.91	678,596.63	496,323.50	1,174,920.13	50.8%
TOTAL_OTHER STATE REVENUE			812,881.87	1,742,821.73	2,555,703.60	836,451.02	759,322.47	1,595,773.49	-37.6%

Description	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to RL Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	122,945.40	0.00	122,945.40	120,000.00	0.00	120,000.00	-2.4%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services							
Interagency Services	259,267.58	0.00	259,267.58	246,918.75	0.00	246,918.75	-4.8%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	102,381.99	102,381.99	0.00	60,000.00	60,000.00	-41.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8699	206,908.70	19,655.79	226,564.49	4,500.00	40,000.00	44,500.00	-80.4%
All Other Local Revenue		8710	0.00	25,000.00	25,000.00	0.00	0.00	0.00	-100.0%
Tuition		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In									
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		659,214.15	659,214.15		561,724.36	561,724.36	-14.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/IP Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	589,121.68	806,251.93	1,395,373.61	371,418.75	661,724.36	1,033,143.11	-26.0%
TOTAL, OTHER LOCAL REVENUE									
TOTAL REVENUES			10,361,967.93	3,961,840.37	14,323,808.30	8,729,272.09	2,102,030.83	10,831,302.92	-24.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	4,451,452.16	513,776.77	4,965,228.93	3,282,810.94	506,685.29	3,789,496.23	-23.7%
Certificated Pupil Support Salaries		1200	600.00	0.00	600.00	0.00	0.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	634,156.67	41,085.36	675,242.03	415,150.50	0.00	415,150.50	-38.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			5,086,208.83	554,862.13	5,641,070.96	3,697,961.44	506,685.29	4,204,646.73	-25.5%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	389,249.08	379,854.51	769,103.59	200,270.02	318,777.33	519,047.35	-32.5%
Classified Support Salaries		2200	512,573.88	553,873.14	1,066,447.02	346,685.45	168,944.37	515,629.82	-51.6%
Classified Supervisors' and Administrators' Salaries		2300	197,255.91	134,412.44	331,668.35	236,482.82	142,824.93	379,307.75	14.4%
Clerical, Technical and Office Salaries		2400	617,890.40	32,814.00	650,704.40	559,749.11	56,932.15	616,681.26	-5.2%
Other Classified Salaries		2900	4,225.00	0.00	4,225.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,721,194.27	1,100,954.09	2,822,148.36	1,343,187.40	687,478.78	2,030,666.18	-28.0%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	406,505.55	52,551.89	459,057.44	304,052.10	41,300.55	345,352.65	-24.8%
PERS		3201-3202	141,449.30	86,670.52	228,119.82	113,641.07	53,462.33	167,103.40	-26.7%
OASDI/Medicare/Alternative		3301-3302	186,071.53	84,784.55	270,856.08	156,193.24	60,745.77	216,939.01	-19.9%
Health and Welfare Benefits		3401-3402	788,742.62	183,793.41	972,536.03	655,880.10	175,616.00	831,496.10	-14.5%
Unemployment Insurance		3501-3502	19,786.89	5,106.04	24,892.93	14,996.38	3,386.29	18,382.67	-26.2%
Workers' Compensation		3601-3602	162,408.42	41,148.42	203,556.84	121,137.53	27,911.86	149,049.39	-26.8%
OPEB, Allocated		3701-3702	54,522.11	12,020.15	66,542.26	164,314.79	169.44	164,484.23	147.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	47,331.22	26,586.78	73,918.00	29,952.92	14,388.79	44,341.71	-40.0%
Other Employee Benefits		3901-3902	6,529.80	0.00	6,529.80	4,529.05	0.00	4,529.05	-30.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,813,347.44	492,661.76	2,306,009.20	1,564,697.18	376,981.03	1,941,678.21	-15.8%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	56,207.65	56,207.65	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	3,804.99	1,121.58	4,926.57	69,680.45	21,000.00	90,680.45	1740.6%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	176,697.88	261,538.59	438,236.47	349,546.08	308,267.95	657,814.03	50.1%
Noncapitalized Equipment		4400	7,547.96	79,376.02	86,923.98	6,000.00	41,018.00	47,018.00	-45.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			188,050.83	398,243.84	586,294.67	425,226.53	370,285.95	795,512.48	35.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	28,091.09	71,535.56	99,626.65	26,500.00	31,151.00	57,651.00	-42.1%
Dues and Memberships		5300	11,294.00	0.00	11,294.00	15,000.00	0.00	15,000.00	32.8%
Insurance		5400 - 5450	66,962.37	41,041.45	108,003.82	70,372.00	43,132.00	113,504.00	5.1%
Operations and Housekeeping Services		5500	319,577.86	601.80	320,179.66	262,491.98	817.00	263,308.98	-17.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,352.99	15,898.62	51,251.61	38,200.00	10,000.00	48,200.00	-6.0%
Transfers of Direct Costs		5710	2,393.64	(2,393.64)	0.00	1,885.00	(1,885.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(1,400.00)	(1,400.00)	0.00	(1,400.00)	(1,400.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	538,263.95	598,218.64	1,136,482.59	326,912.38	617,054.31	943,966.69	-16.9%
Communications		5900	42,709.91	7,007.86	49,717.77	53,466.14	8,950.00	62,416.14	25.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,044,645.81	730,510.29	1,775,156.10	794,827.50	707,819.31	1,502,646.81	-15.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	276,981.78	276,981.78	0.00	300,950.00	300,950.00	8.7%
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/IP Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	276,981.78	276,981.78	0.00	300,950.00	300,950.00	8.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(163,311.35)	163,311.35	0.00	(110,518.81)	110,518.81	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	(31,278.64)	0.00	(31,278.64)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(163,311.35)	163,311.35	0.00	(141,797.45)	110,518.81	(31,278.64)	New
TOTAL EXPENDITURES			9,690,135.83	3,717,525.24	13,407,661.07	7,684,102.60	3,060,719.17	10,744,821.77	-19.9%

Description	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>							
<b>INTERFUND TRANSFERS IN</b>							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	70,493.63	0.00	70,493.63	104,314.78	0.00	104,314.78	48.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>	70,493.63	0.00	70,493.63	104,314.78	0.00	104,314.78	48.0%
<b>INTERFUND TRANSFERS OUT</b>							
To: Child Development Fund	23,890.78	0.00	23,890.78	25,130.00	0.00	25,130.00	5.2%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	0.00	72,340.00	72,340.00	0.00	65,170.00	65,170.00	-9.9%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	429,583.00	0.00	429,583.00	60,152.00	0.00	60,152.00	-86.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>	453,473.78	72,340.00	525,813.78	85,282.00	65,170.00	150,452.00	-71.4%
<b>OTHER SOURCES/USES</b>							
<b>SOURCES</b>							
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(1,250,861.48)	1,250,861.48	0.00	(1,043,651.74)	1,043,651.64	(0.10)	New
Contributions from Restricted Revenues		8990	1,114,724.84	(1,114,724.84)	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL CONTRIBUTIONS</b>			(136,136.64)	136,136.64	0.00	(0.00)	1,043,651.64	(0.10)	New
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(519,116.79)	63,796.64	(455,320.15)	(1,024,618.96)	978,481.64	(46,137.32)	-89.9%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	6,583,393.00	93,338.00	6,676,731.00	5,763,528.32	106,382.00	5,869,910.32	-12.2%
2) Federal Revenue		8100-8299	2,376,571.38	1,319,428.71	3,696,000.09	1,757,874.00	574,602.00	2,332,476.00	-36.9%
3) Other State Revenue		8300-8599	812,881.87	1,742,821.73	2,555,703.60	836,451.02	759,322.47	1,595,773.49	-37.6%
4) Other Local Revenue		8600-8799	589,121.68	806,251.93	1,395,373.61	371,418.75	661,724.36	1,033,143.11	-26.0%
5) TOTAL REVENUES			10,361,967.93	3,961,840.37	14,323,808.30	8,729,272.09	2,102,030.83	10,831,302.92	-24.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		6,215,683.67	1,472,781.27	7,688,464.94	4,688,068.19	1,387,108.10	6,075,176.29	-21.0%
2) Instruction - Related Services	2000-2999		1,138,767.83	54,513.93	1,193,281.76	971,775.67	12,336.00	984,111.67	-17.5%
3) Pupil Services	3000-3999		204,682.51	1,289,893.48	1,494,575.99	290,898.20	1,235,589.26	1,526,487.46	2.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,040,682.71	163,311.35	1,203,994.06	897,136.34	110,518.81	1,007,655.15	-16.3%
8) Plant Services	8000-8999		1,090,319.11	460,043.43	1,550,362.54	836,224.20	14,217.00	850,441.20	-45.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	276,981.78	276,981.78	0.00	300,950.00	300,950.00	8.7%
10) TOTAL EXPENDITURES			9,690,135.83	3,717,525.24	13,407,661.07	7,684,102.60	3,060,719.17	10,744,821.77	-19.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			671,832.10	244,315.13	916,147.23	1,045,169.49	(958,688.34)	86,481.15	-90.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	70,493.63	0.00	70,493.63	104,314.78	0.00	104,314.78	48.0%
b) Transfers Out		7600-7629	453,473.78	72,340.00	525,813.78	85,282.00	65,170.00	150,452.00	-71.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8960-8999	(136,136.64)	136,136.64	0.00	(1,043,651.74)	1,043,651.64	(0.10)	New
4) TOTAL OTHER FINANCING SOURCES/USES			(519,116.79)	63,796.64	(455,320.15)	(1,024,618.96)	978,481.64	(46,137.32)	-89.9%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			152,715.31	308,111.77	460,827.08	20,550.53	19,793.30	40,343.83	-91.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	2,245,479.28	989,056.22	3,234,535.50	2,501,888.79	1,193,473.79	3,695,362.58	14.2%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		9795	2,245,479.28	989,056.22	3,234,535.50	2,501,888.79	1,193,473.79	3,695,362.58	14.2%
d) Other Restatements			103,694.20	(103,694.20)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,349,173.48	885,362.02	3,234,535.50	2,501,888.79	1,193,473.79	3,695,362.58	14.2%
2) Ending Balance, June 30 (E + F1e)			2,501,888.79	1,193,473.79	3,695,362.58	2,522,439.32	1,213,267.09	3,735,706.41	1.1%
Components of Ending Fund Balance									
a) Reserve for Revolving Cash		9711	3,500.00	500.00	4,000.00	3,500.00	0.00	3,500.00	-12.5%
Stores		9712	96,162.06	0.00	96,162.06	96,162.05	0.00	96,162.05	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts		9770	696,673.75	0.00	696,673.75	544,763.69	0.00	544,763.69	-21.8%
Designated for Economic Uncertainties		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9780	1,705,552.98	1,192,973.79	2,898,526.77	1,878,013.58	1,247,271.18	3,125,284.76	7.8%
Other Designations (by Resource/Object)		9780	70,523.40		70,523.40				
Accrued Vacation	0000	9780	101,514.54		101,514.54				
School Site 08-09 Carryovers	0000	9780	195,564.61		195,564.61				
Salaries & Benefits	0000	9780	881,007.75		881,007.75				
Categorical Flexibility - ED	0000	9780	21,500.83		21,500.83				
Categorical Flexibility-FRC	0000	9780	435,441.85		435,441.85				
Lottery	1100	9780		606,979.00	606,979.00				
ARRA: State Fiscal Stabilization Fund	3200	9780		(0.79)	(0.79)				
Child Nutrition	5310	9780		13,219.42	13,219.42				
Other Federal	5810	9780		11,258.12	11,258.12				
ELAP	6286	9780		57,374.59	57,374.59				
Prop 20 Lottery: Instructional Materials	6300	9780		4,983.00	4,983.00				
Special Ed	6500	9780							

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
EIA:LEP	7091	9780	65,644.73	65,644.73	65,644.73				
GATE	7140	9780	12.00	12.00	12.00				
Routine Restricted Maintenance	8150	9780	7,000.00	7,000.00	7,000.00				
Other Local	9010	9780	426,503.72	426,503.72	426,503.72				
Accrued Vacation	0000	9780				70,523.40		70,523.40	
School Site 08-09 Carryovers	0000	9780				101,514.54		101,514.54	
Categorical Flexibility - ED	0000	9780				881,007.75		881,007.75	
Categorical Flexibility - FRC	0000	9780				21,500.83		21,500.83	
Salaries & Benefits	0000	9780				240,170.82		240,170.82	
Lottery	1100	9780				563,296.24		563,296.24	
ARRA: State Fiscal Stabilization Fund	3200	9780				606,979.00		606,979.00	
Child Nutrition	5310	9780				(0.79)		(0.79)	
Other Federal	5810	9780				13,219.42		13,219.42	
ELAP	6286	9780				11,258.12		11,258.12	
Prop 20 Lottery: Instructional Materials	6300	9780				70,802.22		70,802.22	
Special Education	6500	9780				4,983.00		4,983.00	
EIA:LEP	7091	9780				65,641.93		65,641.93	
GATE	7140	9780				12.00		12.00	
Routine Restricted Maintenance	8150	9780				37,372.56		37,372.56	
Other Local	9010	9780				437,003.72		437,003.72	
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790					0.00	(34,004.09)	(34,004.09)

Unaudited Actuals  
General Fund

Wheatland Elementary  
Yuba County

58 72751 0000000  
Form 01

Exhibit: Legally Restricted Balance Detail (Object 9740)

Resource	Description	2008-09		2009-10	
		Unaudited Actuals	Budget	Unaudited Actuals	Budget

Total, Legally Restricted Balance

0.00	0.00
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Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	740,918.13	541,150.00	-27.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	159,804.48	139,703.34	-12.6%
4) Other Local Revenue		8600-8799	29,459.06	30,000.00	1.8%
5) TOTAL, REVENUES			930,181.67	710,853.34	-23.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	374,917.10	292,806.00	-21.9%
2) Classified Salaries		2000-2999	126,029.70	102,122.00	-19.0%
3) Employee Benefits		3000-3999	140,557.35	156,818.00	11.6%
4) Books and Supplies		4000-4999	64,498.11	118,922.56	84.4%
5) Services and Other Operating Expenditures		5000-5999	148,582.82	217,088.00	46.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	25,000.00	25,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			879,585.08	912,756.56	3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			50,596.59	(201,903.22)	-499.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			50,596.59	(201,903.22)	-499.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	846,377.44	896,974.03	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			846,377.44	896,974.03	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			846,377.44	896,974.03	6.0%
2) Ending Balance, June 30 (E + F1e)			896,974.03	695,070.81	-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	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	43,979.26	45,637.83	3.8%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	281,211.14	280,961.49	-0.1%
Facilities Acquisition	0000	9780	250,000.00		
Lottery	1100	9780	30,961.49		
Prop 20 Lottery: Instructional Materials	6300	9780	249.65		
Facilities Acquisition	0000	9780		250,000.00	
Lottery	1100	9780		30,961.49	
Prop 20 Lottery - Instructional Materials	6300	9780		0.00	
c) Undesignated Amount			571,783.63		
d) Unappropriated Amount				368,471.49	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	977,448.89		
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	143,001.79		
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			1,120,450.68		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	223,476.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			223,476.65		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			896,974.03		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	671,026.44	471,201.34	-29.8%
State Aid - Prior Years		8019	(8,979.00)	0.00	-100.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	78,870.69	69,948.66	-11.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>740,918.13</b>	<b>541,150.00</b>	<b>-27.0%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
School Improvement Program	7260-7265	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	63,189.00	83,538.00	32.2%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	74,867.15	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	17,271.85	12,892.56	-25.4%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.0%
Staff Development	7294, 7295, 7296	8590	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	0.00	0.00	0.0%
Professional Development Block Grant	7393	8590	0.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590	0.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,476.48	43,272.78	866.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>159,804.48</b>	<b>139,703.34</b>	<b>-12.6%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	28,914.87	30,000.00	3.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	544.19	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
ROC/P Transfers					
From Districts or Charter Schools	6350	8791	0.00	0.00	0.0%
From County Offices	6350	8792	0.00	0.00	0.0%
From JPAs	6350	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>29,459.06</b>	<b>30,000.00</b>	<b>1.8%</b>
<b>TOTAL, REVENUES</b>			<b>930,181.67</b>	<b>710,853.34</b>	<b>-23.6%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	326,732.12	239,468.00	-26.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	48,184.98	53,338.00	10.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>374,917.10</b>	<b>292,806.00</b>	<b>-21.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	84,787.43	77,179.00	-9.0%
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	41,242.27	24,943.00	-39.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>126,029.70</b>	<b>102,122.00</b>	<b>-19.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	27,637.89	23,204.00	-16.0%
PERS		3201-3202	11,761.85	12,460.00	5.9%
OASDI/Medicare/Alternative		3301-3302	14,428.87	10,046.00	-30.4%
Health and Welfare Benefits		3401-3402	74,266.91	100,800.00	35.7%
Unemployment Insurance		3501-3502	1,453.53	1,247.00	-14.2%
Workers' Compensation		3601-3602	11,008.30	9,061.00	-17.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>140,557.35</b>	<b>156,818.00</b>	<b>11.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	13,239.08	1,225.33	-90.7%
Books and Other Reference Materials		4200	18,674.37	11,210.00	-40.0%
Materials and Supplies		4300	18,184.52	84,444.00	364.4%
Noncapitalized Equipment		4400	14,400.14	22,043.23	53.1%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>64,498.11</b>	<b>118,922.56</b>	<b>84.4%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,825.78	17,500.00	-11.7%
Dues and Memberships		5300	1,310.00	3,000.00	129.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	66,700.13	57,763.00	-13.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,908.71	94,125.00	293.7%
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	35,142.74	40,950.00	16.5%
Communications		5900	1,895.46	3,750.00	121.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>148,582.82</b>	<b>217,088.00</b>	<b>46.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	25,000.00	25,000.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>25,000.00</b>	<b>25,000.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>879,585.08</b>	<b>912,756.56</b>	<b>3.8%</b>



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

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	740,918.13	541,150.00	-27.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	159,804.48	139,703.34	-12.6%
4) Other Local Revenue		8600-8799	29,459.06	30,000.00	1.8%
5) TOTAL, REVENUES			930,181.67	710,853.34	-23.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		616,839.92	588,214.56	-4.6%
2) Instruction - Related Services	2000-2999		147,555.33	127,529.00	-13.6%
3) Pupil Services	3000-3999		174.05	20,250.00	11534.6%
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		0.00	0.00	0.0%
8) Plant Services	8000-8999		90,015.78	151,763.00	68.6%
9) Other Outgo	9000-9999	Except 7600-7699	25,000.00	25,000.00	0.0%
10) TOTAL, EXPENDITURES			879,585.08	912,756.56	3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			50,596.59	(201,903.22)	-499.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			50,596.59	(201,903.22)	-499.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	846,377.44	896,974.03	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			846,377.44	896,974.03	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			846,377.44	896,974.03	6.0%
2) Ending Balance, June 30 (E + F1e)			896,974.03	695,070.81	-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	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	43,979.26	45,637.83	3.8%
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	281,211.14	280,961.49	-0.1%
Facilities Acquisition	0000	9780	250,000.00		
Lottery	1100	9780	30,961.49		
Prop 20 Lottery: Instructional Materials	6300	9780	249.65		
Facilities Acquisition	0000	9780		250,000.00	
Lottery	1100	9780		30,961.49	
Prop 20 Lottery - Instructional Materials	6300	9780		0.00	
c) Undesignated Amount			571,783.63		
d) Unappropriated Amount				368,471.49	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,330.00	0.00	-100.0%
3) Other State Revenue		8300-8599	483,517.61	718,035.73	48.5%
4) Other Local Revenue		8600-8799	54,774.58	52,868.00	-3.5%
5) TOTAL, REVENUES			539,622.19	770,903.73	42.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	179,680.51	355,994.00	98.1%
2) Classified Salaries		2000-2999	116,782.08	199,583.00	70.9%
3) Employee Benefits		3000-3999	42,978.13	107,504.30	150.1%
4) Books and Supplies		4000-4999	120,913.41	22,620.70	-81.3%
5) Services and Other Operating Expenditures		5000-5999	33,410.31	65,254.00	95.3%
6) Capital Outlay		6000-6999	109,432.73	10,000.00	-90.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	31,278.64	New
9) TOTAL, EXPENDITURES			603,197.17	792,234.64	31.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(63,574.98)	(21,330.91)	-66.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	93,465.49	25,130.00	-73.1%
b) Transfers Out		7600-7629	7,738.42	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			85,727.07	25,130.00	-70.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,152.09	3,799.09	-82.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,670.43	42,822.52	107.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,670.43	42,822.52	107.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,670.43	42,822.52	107.2%
2) Ending Balance, June 30 (E + F1e)			42,822.52	46,621.61	8.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			42,822.52		
d) Unappropriated Amount				46,621.61	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	88,104.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,781.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	23,890.78		
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			118,777.04		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	67,832.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,122.09		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			75,954.52		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			42,822.52		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	1,330.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,330.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	60,870.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	408,547.61	718,035.73	75.8%
All Other State Revenue	All Other	8590	14,100.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>483,517.61</b>	<b>718,035.73</b>	<b>48.5%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,310.50	3,800.00	14.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	48,192.68	49,068.00	1.8%
Other Local Revenue					
All Other Local Revenue		8699	3,271.40	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>54,774.58</b>	<b>52,868.00</b>	<b>-3.5%</b>
<b>TOTAL, REVENUES</b>			<b>539,622.19</b>	<b>770,903.73</b>	<b>42.9%</b>



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	109,807.39	286,121.00	160.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	69,873.12	69,873.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>179,680.51</b>	<b>355,994.00</b>	<b>98.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	109,412.95	181,840.00	66.2%
Classified Support Salaries		2200	5,026.71	6,000.00	19.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,342.42	11,743.00	401.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>116,782.08</b>	<b>199,583.00</b>	<b>70.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	14,765.26	29,739.52	101.4%
PERS		3201-3202	159.05	1,140.00	616.8%
OASDI/Medicare/Alternative		3301-3302	11,699.42	21,255.16	81.7%
Health and Welfare Benefits		3401-3402	6,000.00	40,000.00	566.7%
Unemployment Insurance		3501-3502	903.29	1,714.62	89.8%
Workers' Compensation		3601-3602	7,206.50	13,655.00	89.5%
OPEB, Allocated		3701-3702	2,244.61	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>42,978.13</b>	<b>107,504.30</b>	<b>150.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	105.98	0.00	-100.0%
Materials and Supplies		4300	109,268.09	21,020.70	-80.8%
Noncapitalized Equipment		4400	11,539.34	1,600.00	-86.1%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>120,913.41</b>	<b>22,620.70</b>	<b>-81.3%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,050.14	1,080.00	-73.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,329.42	59,261.00	473.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	300.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,400.00	1,400.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,268.00	2,710.00	-83.3%
Communications		5900	1,062.75	803.00	-24.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>33,410.31</b>	<b>65,254.00</b>	<b>95.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	109,432.73	10,000.00	-90.9%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>109,432.73</b>	<b>10,000.00</b>	<b>-90.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	31,278.64	New
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>31,278.64</b>	<b>New</b>
<b>TOTAL, EXPENDITURES</b>			<b>603,197.17</b>	<b>792,234.64</b>	<b>31.3%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	23,890.78	25,130.00	5.2%
Other Authorized Interfund Transfers In		8919	69,574.71	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			93,465.49	25,130.00	-73.1%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	7,738.42	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,738.42	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			85,727.07	25,130.00	-70.7%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,330.00	0.00	-100.0%
3) Other State Revenue		8300-8599	483,517.61	718,035.73	48.5%
4) Other Local Revenue		8600-8799	54,774.58	52,868.00	-3.5%
5) TOTAL, REVENUES			539,622.19	770,903.73	42.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		392,063.91	590,858.70	50.7%
2) Instruction - Related Services	2000-2999		82,662.30	93,133.30	12.7%
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	31,278.64	New
8) Plant Services	8000-8999		128,470.96	76,964.00	-40.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			603,197.17	792,234.64	31.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(63,574.98)	(21,330.91)	-66.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	93,465.49	25,130.00	-73.1%
b) Transfers Out		7600-7629	7,738.42	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			85,727.07	25,130.00	-70.7%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,152.09	3,799.09	-82.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,670.43	42,822.52	107.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,670.43	42,822.52	107.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,670.43	42,822.52	107.2%
2) Ending Balance, June 30 (E + F1e)			42,822.52	46,621.61	8.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			42,822.52		
d) Unappropriated Amount				46,621.61	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	346,129.70	303,671.00	-12.3%
3) Other State Revenue		8300-8599	26,331.03	7,208.00	-72.6%
4) Other Local Revenue		8600-8799	242,374.13	239,571.00	-1.2%
5) TOTAL REVENUES			614,834.86	550,450.00	-10.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	252,543.47	150,997.53	-40.2%
3) Employee Benefits		3000-3999	69,523.43	38,197.67	-45.1%
4) Books and Supplies		4000-4999	231,745.87	355,758.00	53.5%
5) Services and Other Operating Expenditures		5000-5999	9,586.87	4,042.50	-57.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			563,399.64	548,995.70	-2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			51,435.22	1,454.30	-97.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			51,435.22	1,454.30	-97.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	215,470.83	266,906.05	23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215,470.83	266,906.05	23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			215,470.83	266,906.05	23.9%
2) Ending Balance, June 30 (E + F1e)			266,906.05	268,360.35	0.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	15,362.63	15,362.63	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	28,169.99	54,899.58	94.9%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	41,838.91	30,766.27	-26.5%
Salaries & Benefits	0000	9780	26,838.91		
Equipment	5310	9780	15,000.00		
Salaries & Benefits	0000	9780		15,766.27	
Equipment	0000	9780		15,000.00	
c) Undesignated Amount		9790	181,534.52		
d) Unappropriated Amount		9790		167,331.87	



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	259,392.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,321.23		
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	58,847.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	15,362.63		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			345,923.70		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	4,743.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	74,273.55		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			79,016.88		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			266,906.82		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	346,129.70	303,671.00	-12.3%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>346,129.70</b>	<b>303,671.00</b>	<b>-12.3%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	26,331.03	7,208.00	-72.6%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>26,331.03</b>	<b>7,208.00</b>	<b>-72.6%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	232,753.75	232,571.00	-0.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,457.53	7,000.00	-26.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	162.85	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>242,374.13</b>	<b>239,571.00</b>	<b>-1.2%</b>
<b>TOTAL, REVENUES</b>			<b>614,834.86</b>	<b>550,450.00</b>	<b>-10.5%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	191,405.99	89,860.09	-53.1%
Classified Supervisors' and Administrators' Salaries		2300	61,137.48	61,137.44	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>252,543.47</b>	<b>150,997.53</b>	<b>-40.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,813.75	12,683.57	-14.4%
OASDI/Medicare/Alternative		3301-3302	17,323.29	11,474.81	-33.8%
Health and Welfare Benefits		3401-3402	29,473.30	10,000.00	-66.1%
Unemployment Insurance		3501-3502	679.21	449.99	-33.7%
Workers' Compensation		3601-3602	6,078.42	3,589.30	-41.0%
OPEB, Allocated		3701-3702	1,155.46	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>69,523.43</b>	<b>38,197.67</b>	<b>-45.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,665.23	0.00	-100.0%
Noncapitalized Equipment		4400	3.62	0.00	-100.0%
Food		4700	211,077.02	355,758.00	68.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>231,745.87</b>	<b>355,758.00</b>	<b>53.5%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	95.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,562.39	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,611.00	1,828.50	-49.4%
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	965.07	2,214.00	129.4%
Communications		5900	353.41	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,586.87</b>	<b>4,042.50</b>	<b>-57.8%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>563,399.64</b>	<b>548,995.70</b>	<b>-2.6%</b>

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

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	346,129.70	303,671.00	-12.3%
3) Other State Revenue		8300-8599	26,331.03	7,208.00	-72.6%
4) Other Local Revenue		8600-8799	242,374.13	239,571.00	-1.2%
5) TOTAL, REVENUES			614,834.86	550,450.00	-10.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		558,837.25	548,995.70	-1.8%
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		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,562.39	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			563,399.64	548,995.70	-2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			51,435.22	1,454.30	-97.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			51,435.22	1,454.30	-97.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	215,470.83	266,906.05	23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215,470.83	266,906.05	23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			215,470.83	266,906.05	23.9%
2) Ending Balance, June 30 (E + F1e)			266,906.05	268,360.35	0.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	15,362.63	15,362.63	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	28,169.99	54,899.58	94.9%
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	41,838.91	30,766.27	-26.5%
Salaries & Benefits	0000	9780	26,838.91		
Equipment	5310	9780	15,000.00		
Salaries & Benefits	0000	9780		15,766.27	
Equipment	0000	9780		15,000.00	
c) Undesignated Amount			181,534.52		
d) Unappropriated Amount				167,331.87	

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



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	225,125.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	43,140.79	40,000.00	-7.3%
5) TOTAL, REVENUES			268,265.79	40,000.00	-85.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	20,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	30,000.00	New
6) Capital Outlay		6000-6999	191,879.71	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			191,879.71	50,000.00	-73.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			76,386.08	(10,000.00)	-113.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	72,340.00	65,170.00	-9.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			72,340.00	65,170.00	-9.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			148,726.08	55,170.00	-62.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,562,281.56	1,711,007.64	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,562,281.56	1,711,007.64	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,562,281.56	1,711,007.64	9.5%
2) Ending Balance, June 30 (E + F1e)			1,711,007.64	1,766,177.64	3.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,711,007.64	1,766,177.64	3.2%
Deferred Maintenance	0000	9780	1,253,528.81		
Deferred Maintenance	6205	9780	368,169.83		
Deferred Maintenance	8150	9780	89,309.00		
Deferred Maintenance	0000	9780		1,308,698.81	
Deferred Maintenance	6205	9780		368,169.83	
Deferred Maintenance	8150	9780		89,309.00	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,637,948.97		
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	8,015.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	65,170.00		
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			1,711,134.14		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	126.50		
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			126.50		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,711,007.64		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Deferred Maintenance Allowance		8540	225,125.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			225,125.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	41,798.79	40,000.00	-4.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,342.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			43,140.79	40,000.00	-7.3%
<b>TOTAL, REVENUES</b>			268,265.79	40,000.00	-85.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	20,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>20,000.00</b>	<b>New</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	5,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	25,000.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>30,000.00</b>	<b>New</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	191,879.71	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>191,879.71</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>191,879.71</b>	<b>50,000.00</b>	<b>-73.9%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	72,340.00	65,170.00	-9.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			72,340.00	65,170.00	-9.9%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			72,340.00	65,170.00	-9.9%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	225,125.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	43,140.79	40,000.00	-7.3%
5) TOTAL, REVENUES			268,265.79	40,000.00	-85.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		191,879.71	50,000.00	-73.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			191,879.71	50,000.00	-73.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			76,386.08	(10,000.00)	-113.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	72,340.00	65,170.00	-9.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			72,340.00	65,170.00	-9.9%



Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			148,726.08	55,170.00	-62.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,562,281.56	1,711,007.64	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,562,281.56	1,711,007.64	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,562,281.56	1,711,007.64	9.5%
2) Ending Balance, June 30 (E + F1e)			1,711,007.64	1,766,177.64	3.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,711,007.64	1,766,177.64	3.2%
Deferred Maintenance	0000	9780	1,253,528.81		
Deferred Maintenance	6205	9780	368,169.83		
Deferred Maintenance	8150	9780	89,309.00		
Deferred Maintenance	0000	9780		1,308,698.81	
Deferred Maintenance	6205	9780		368,169.83	
Deferred Maintenance	8150	9780		89,309.00	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,788.77	75,000.00	5.9%
5) TOTAL, REVENUES			70,788.77	75,000.00	5.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			70,788.77	75,000.00	5.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,589.00	0.00	-100.0%
b) Transfers Out		7600-7629	68,425.29	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			(61,836.29)	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,952.48	75,000.00	737.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,449,836.70	2,458,789.18	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,449,836.70	2,458,789.18	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,449,836.70	2,458,789.18	0.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	2,458,789.18	2,533,789.18	3.1%
Federal Impact Aid	0000	9780	2,458,729.85		
Child Dev Fund Reserves	9010	9780	59.33		
Federal Impact Aid	0000	9780		2,533,729.85	
Child Dev Fund Reserves	9010	9780		59.33	
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,446,106.59		
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	12,682.59		
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			2,458,789.18		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,458,789.18		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	70,788.77	75,000.00	5.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>70,788.77</b>	<b>75,000.00</b>	<b>5.9%</b>
<b>TOTAL, REVENUES</b>			<b>70,788.77</b>	<b>75,000.00</b>	<b>5.9%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,589.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>6,589.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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	68,425.29	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>68,425.29</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			<b>(61,836.29)</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,788.77	75,000.00	5.9%
5) TOTAL, REVENUES			70,788.77	75,000.00	5.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			70,788.77	75,000.00	5.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,589.00	0.00	-100.0%
b) Transfers Out		7600-7629	68,425.29	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			(61,836.29)	0.00	-100.0%



Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,952.48	75,000.00	737.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,449,836.70	2,458,789.18	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,449,836.70	2,458,789.18	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,449,836.70	2,458,789.18	0.4%
2) Ending Balance, June 30 (E + F1e)			2,458,789.18	2,533,789.18	3.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	2,458,789.18	2,533,789.18	3.1%
Federal Impact Aid	0000	9780	2,458,729.85		
Child Dev Fund Reserves	9010	9780	59.33		
Federal Impact Aid	0000	9780		2,533,729.85	
Child Dev Fund Reserves	9010	9780		59.33	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

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

Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,070.32	30,000.00	3.2%
5) TOTAL, REVENUES			29,070.32	30,000.00	3.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			29,070.32	30,000.00	3.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	413,552.00	60,152.00	-85.5%
b) Transfers Out		7600-7629	70,493.63	104,314.78	48.0%
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			343,058.37	(44,162.78)	-112.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			372,128.69	(14,162.78)	-103.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,174,408.10	1,546,536.79	31.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,174,408.10	1,546,536.79	31.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,174,408.10	1,546,536.79	31.7%
2) Ending Balance, June 30 (E + F1e)			1,546,536.79	1,532,374.01	-0.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,546,536.79	1,532,374.01	-0.9%
Retiree Benefits	0000	9780	1,546,536.79		
Retiree Benefits	0000	9780		1,532,374.01	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,197,780.92		
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	5,697.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	413,552.00		
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			1,617,030.42		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	70,493.63		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			70,493.63		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,546,536.79		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	29,070.32	30,000.00	3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>29,070.32</b>	<b>30,000.00</b>	<b>3.2%</b>
<b>TOTAL, REVENUES</b>			<b>29,070.32</b>	<b>30,000.00</b>	<b>3.2%</b>

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	413,552.00	60,152.00	-85.5%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>413,552.00</b>	<b>60,152.00</b>	<b>-85.5%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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	70,493.63	104,314.78	48.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>70,493.63</b>	<b>104,314.78</b>	<b>48.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			<b>343,058.37</b>	<b>(44,162.78)</b>	<b>-112.9%</b>

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,070.32	30,000.00	3.2%
5) TOTAL, REVENUES			29,070.32	30,000.00	3.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			29,070.32	30,000.00	3.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	413,552.00	60,152.00	-85.5%
b) Transfers Out		7600-7629	70,493.63	104,314.78	48.0%
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			343,058.37	(44,162.78)	-112.9%



Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			372,128.69	(14,162.78)	-103.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,174,408.10	1,546,536.79	31.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,174,408.10	1,546,536.79	31.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,174,408.10	1,546,536.79	31.7%
2) Ending Balance, June 30 (E + F1e)			1,546,536.79	1,532,374.01	-0.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,546,536.79	1,532,374.01	-0.9%
Retiree Benefits	0000	9780	1,546,536.79		
Retiree Benefits	0000	9780		1,532,374.01	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	143,578.94	149,000.00	3.8%
5) TOTAL, REVENUES			143,578.94	149,000.00	3.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	170,682.29	New
3) Employee Benefits		3000-3999	0.00	61,376.34	New
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	50,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	282,058.63	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			143,578.94	(133,058.63)	-192.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,031.00	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			16,031.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			159,609.94	(133,058.63)	-183.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,627,765.25	4,787,375.19	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,627,765.25	4,787,375.19	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,627,765.25	4,787,375.19	3.4%
2) Ending Balance, June 30 (E + F1e)			4,787,375.19	4,654,316.56	-2.8%
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	4,787,375.19	4,654,316.56	-2.8%
Military Construction	0000	9780	2,020,133.12		
Construction	0000	9780	2,767,242.07		
Military Construction	0000	9780		1,788,074.49	
Construction	0000	9780		2,866,242.07	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,703,810.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	43,150.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	24,383.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	16,031.00		
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			4,787,375.19		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,787,375.19		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	133,396.14	144,000.00	7.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	8,572.80	5,000.00	-41.7%
Other Local Revenue					
All Other Local Revenue					
		8699	1,610.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			143,578.94	149,000.00	3.8%
<b>TOTAL, REVENUES</b>			143,578.94	149,000.00	3.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	170,682.29	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	170,682.29	New
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	16,571.54	New
OASDI/Medicare/Alternative		3301-3302	0.00	13,057.20	New
Health and Welfare Benefits		3401-3402	0.00	21,500.00	New
Unemployment Insurance		3501-3502	0.00	512.05	New
Workers' Compensation		3601-3602	0.00	4,084.26	New
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	5,651.29	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	61,376.34	New
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	50,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>50,000.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>282,058.63</b>	<b>New</b>



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	16,031.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			16,031.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			16,031.00	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	143,578.94	149,000.00	3.8%
5) TOTAL, REVENUES			143,578.94	149,000.00	3.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	282,058.63	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	282,058.63	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			143,578.94	(133,058.63)	-192.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,031.00	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			16,031.00	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			159,609.94	(133,058.63)	-183.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,627,765.25	4,787,375.19	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,627,765.25	4,787,375.19	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,627,765.25	4,787,375.19	3.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)					
Military Construction	0000	9780	2,020,133.12		
Construction	0000	9780	2,767,242.07		
Military Construction	0000	9780		1,788,074.49	
Construction	0000	9780		2,866,242.07	
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	39,054.31	40,000.00	2.4%
5) TOTAL, REVENUES			39,054.31	40,000.00	2.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	700,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	700,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			39,054.31	(660,000.00)	-1790.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			39,054.31	(660,000.00)	-1790.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,339,233.67	1,378,287.98	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,339,233.67	1,378,287.98	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,339,233.67	1,378,287.98	2.9%
2) Ending Balance, June 30 (E + F1e)			1,378,287.98	718,287.98	-47.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,378,287.98	718,287.98	-47.9%
Construction	0000	9780	843,721.13		
Construction	7810	9780	534,566.85		
Construction	0000	9780		718,287.98	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,371,178.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,109.33		
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			1,378,287.98		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,378,287.98		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	39,054.31	40,000.00	2.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Other Local Revenue</b>					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			39,054.31	40,000.00	2.4%
<b>TOTAL, REVENUES</b>			39,054.31	40,000.00	2.4%



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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	700,000.00	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	700,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	700,000.00	New

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

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

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	39,054.31	40,000.00	2.4%
5) TOTAL, REVENUES			39,054.31	40,000.00	2.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	700,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	700,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			39,054.31	(660,000.00)	-1790.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			39,054.31	(660,000.00)	-1790.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,339,233.67	1,378,287.98	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,339,233.67	1,378,287.98	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,339,233.67	1,378,287.98	2.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,378,287.98	718,287.98	-47.9%
Construction	0000	9780	843,721.13		
Construction	7810	9780	534,566.85		
Construction	0000	9780		718,287.98	
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,886.31	14,500.00	4.4%
5) TOTAL, REVENUES			13,886.31	14,500.00	4.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,886.31	14,500.00	4.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,886.31	14,500.00	4.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	476,184.68	490,070.99	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			476,184.68	490,070.99	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			476,184.68	490,070.99	2.9%
2) Ending Balance, June 30 (E + F1e)			490,070.99	504,570.99	3.0%
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	490,070.99	504,570.99	3.0%
Equipment	0000	9780	490,070.99		
Equipment	0000	9780		504,570.99	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	487,543.17		
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	2,527.82		
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			490,070.99		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			490,070.99		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
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	13,886.31	14,500.00	4.4%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>13,886.31</b>	<b>14,500.00</b>	<b>4.4%</b>
<b>TOTAL, REVENUES</b>			<b>13,886.31</b>	<b>14,500.00</b>	<b>4.4%</b>

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

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

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,886.31	14,500.00	4.4%
5) TOTAL, REVENUES			13,886.31	14,500.00	4.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			13,886.31	14,500.00	4.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,886.31	14,500.00	4.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	476,184.68	490,070.99	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			476,184.68	490,070.99	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			476,184.68	490,070.99	2.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	490,070.99	504,570.99	3.0%
Equipment	0000	9780	490,070.99		
Equipment	0000	9780		504,570.99	
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

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

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			1,212.14	1,088.86	1,081.58	1,134.10
a. Kindergarten	143.94	142.99				
b. Grades One through Three	393.75	389.22				
c. Grades Four through Six	360.61	358.22				
d. Grades Seven and Eight	258.15	254.46				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	0.12	0.09				
g. Community Day School						
2. Special Education						
a. Special Day Class	17.42	17.17	17.42	26.38	26.38	26.38
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	1.38	1.60	1.60	1.00	1.00	1.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	1,175.37	1,163.75	1,231.16	1,116.24	1,108.96	1,161.48
<b>HIGH SCHOOL</b>						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (E.C.1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	8.59	8.59	8.59	7.78	7.78	7.78
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	8.59	8.59	8.59	7.78	7.78	7.78
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	1,183.96	1,172.34	1,239.75	1,124.02	1,116.74	1,169.26
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students						
14. Adults Enrolled, State Apportioned						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	0.00	0.00	0.00	0.00	0.00	0.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	1,183.96	1,172.34	1,239.75	1,124.02	1,116.74	1,169.26
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY	7,383.00	8,867.00	0.00	0.00	0.00	0.00
20. HIGH SCHOOL						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	7,383.00	8,867.00	0.00	0.00	0.00	0.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	127.49	126.76	127.49	106.55	106.55	106.55
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	127.49	126.76	127.49	106.55	106.55	106.55
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

Unaudited Actuals  
2008-09 Unaudited Actuals  
Schedule of Capital Assets

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Form ASSET

Wheatland Elementary  
Yuba County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	362,000.00		362,000.00			362,000.00
Work in Progress	1,423,454.18	(909,699.18)	513,755.00	301,312.44		815,067.44
Total capital assets not being depreciated	1,785,454.18	(909,699.18)	875,755.00	301,312.44	0.00	1,177,067.44
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	29,652,128.91	(1,645,222.91)	28,006,906.00			28,006,906.00
Equipment	1,158,822.66	(70,537.66)	1,088,285.00			1,088,285.00
Total capital assets being depreciated	30,810,951.57	(1,715,760.57)	29,095,191.00	0.00	0.00	29,095,191.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(4,971,722.32)	(313,569.68)	(5,285,292.00)			(5,285,292.00)
Equipment	(497,372.38)	1,735.38	(495,637.00)			(495,637.00)
Total accumulated depreciation	(5,469,094.70)	(311,834.30)	(5,780,929.00)	0.00	0.00	(5,780,929.00)
Total capital assets being depreciated, net	25,341,856.87	(2,027,594.87)	23,314,262.00	0.00	0.00	23,314,262.00
Governmental activity capital assets, net	27,127,311.05	(2,937,294.05)	24,190,017.00	301,312.44	0.00	24,491,329.44
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
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

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

FEDERAL PROGRAM NAME	ESEA	PL 94-142 Sp Ed LAG	ESEA	Title IV Drug Free Schools	Title II EETT	Title II Teacher Quality	Title II Admin Training
FEDERAL CATALOG NUMBER	84.01	84.027	84.151	84.186A	84.318	84.367	84.367A
RESOURCE CODE	3010	3310	4110	3710	4045	4035	4036
REVENUE OBJECT	8290	8181	829	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Title I	Local Assistance	Title V Innovative Ed		EETT	Teacher Quality	Title II Adm
<b>AWARD</b>							
1. Prior Year Carryover	26,126.86	0.00	71.15	0.00	0.00	75,643.49	1,050.00
2. a. Current Year Award	194,199.00	93,147.00	1,080.00	4,233.00	1,940.00	74,747.00	0.00
b. Transferability (NCLB)							
c. Other Adjustments	1,054.14		1,152.00		390.00		
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	195,253.14	93,147.00	2,232.00	4,233.00	2,330.00	74,747.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award	221,380.00	93,147.00	2,303.15	4,233.00	2,330.00	150,390.49	1,050.00
(sum lines 1, 2d, & 3)							
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	32,305.56	0.00	0.00	0.00	0.00	1,493.97	0.00
6. Cash Received in Current Year	120,143.00	69,860.25	2,303.15	5.00	2,330.00	73,808.98	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	152,448.56	69,860.25	2,303.15	5.00	2,330.00	75,302.95	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	204,585.67	93,147.00	2,303.15	2,469.68	0.00	47,726.72	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	204,585.67	93,147.00	2,303.15	2,469.68	0.00	47,726.72	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(52,137.11)	(23,286.75)	0.00	(2,464.68)	2,330.00	27,576.23	0.00
a. Deferred Revenue					2,330.00	27,576.23	0.00
b. Accounts Payable	52,137.11	23,286.75		2,464.68			
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	16,794.33	0.00	0.00	1,763.32	2,330.00	102,663.77	1,050.00
15. If Carryover is allowed, enter line 14 amount here	16,794.33	0.00	0.00	1,763.32	2,330.00	102,663.77	1,050.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	204,585.67	93,147.00	2,303.15	2,469.68	0.00	47,726.72	0.00

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title III	CalServe	We Care Mental Health Grant	Mentoring Program Grants	NCLB:ARRA Title I, Part A	NCLB: 21st CCLC Technical Assistance	Fd 12 - Facilities Renovation & Repair
AWARD							
1. Prior Year Carryover	0.00	4,360.04	94,257.02	57,863.81	0.00	0.00	13,161.09
2. a. Current Year Award	8,740.00	28,000.00	73,651.00	165,855.00	113,168.00	45,000.00	0.00
b. Transferability (NCLB)	0.00						
c. Other Adjustments	(175.00)	(2,460.93)					938.91
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	8,565.00	25,539.07	73,651.00	165,855.00	113,168.00	45,000.00	938.91
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	8,565.00	29,899.11	167,908.02	223,718.81	113,168.00	45,000.00	14,100.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	1,899.11	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	8,565.00	21,000.00	129,771.45	94,001.53	50,926.00	33,000.00	14,100.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	8,565.00	22,899.11	129,771.45	94,001.53	50,926.00	33,000.00	14,100.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	8,565.00	29,713.76	164,311.96	142,357.28	0.00	17,269.49	14,100.00
10. Non Donor-Authorized Expenditures	375.35						
11. Total Expenditures (lines 9 & 10)	8,940.35	29,713.76	164,311.96	142,357.28	0.00	17,269.49	14,100.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(6,814.65)	(34,540.51)	(48,355.75)	50,926.00	15,730.51	0.00
a. Deferred Revenue	0.00				50,926.00	15,730.51	0.00
b. Accounts Payable							
c. Accounts Receivable		6,814.65	34,540.51	48,355.75			
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	185.35	3,596.06	81,361.53	113,168.00	27,730.51	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	185.35	3,596.06	81,361.53	113,168.00	27,730.51	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,565.00	29,713.76	164,311.96	142,357.28	0.00	17,269.49	14,100.00

FEDERAL PROGRAM NAME	Fd 12 - Child Dev	TOTAL
FEDERAL CATALOG NUMBER	Inst Mat	
RESOURCE CODE	93.575	
REVENUE OBJECT	5035	
LOCAL DESCRIPTION (if any)	8290	
	Fd 12 Ins Mat	
<b>AWARD</b>		
1. Prior Year Carryover	0.00	272,533.46
2. a. Current Year Award	1,330.00	805,090.00
b. Transferability (NCLB)		0.00
c. Other Adjustments		899.12
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	1,330.00	805,989.12
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2d, & 3)	1,330.00	1,078,522.58
<b>REVENUES</b>		
5. Revenue Deferred from Prior Year	0.00	35,698.64
6. Cash Received in Current Year		619,814.36
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	655,513.00
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	1,330.00	727,879.71
10. Non Donor-Authorized Expenditures		375.35
11. Total Expenditures (lines 9 & 10)	1,330.00	728,255.06
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,330.00)	(72,366.71)
a. Deferred Revenue		96,562.74
b. Accounts Payable		0.00
c. Accounts Receivable	1,330.00	168,929.45
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	350,642.87
15. If Carryover is allowed, enter line 14 amount here	0.00	350,642.87
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,330.00	727,879.71



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

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 Form CAT

Wheatland Elementary  
 Yuba County

STATE PROGRAM NAME	ASES	ASES - CASDP	TUPE	Sch Comm Viol Prevention	Sch Comm Viol Prevention	Sch Comm Viol Prevention	CA Inst Garden Program
RESOURCE CODE	6010	6010	6660	7391	7391	7391	7026
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	After School	Demonstration		SCVP-LT	SCVP-BR	SCVP-WE	
<b>AWARD</b>							
1. a. Prior Year Carryover	0.00	0.00	1,266.27	20,732.60	0.00	0.00	3,143.08
b. Restr Bal Transfers (Obj 8997)							(3,143.08)
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	1,266.27	20,732.60	0.00	0.00	0.00
2. a. Current Year Award	506,138.00	67,500.00	2,651.00	77,310.40	68,296.15	11,178.74	0.00
b. Block Grant Transfers (Obj 8995)					(68,296.15)	(11,178.74)	
c. Cat Flex Transfers (Obj 8998)	0.00						
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	506,138.00	67,500.00	2,651.00	77,310.40	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	506,138.00	67,500.00	3,917.27	98,043.00	0.00	0.00	0.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	57,703.55		1,266.27	0.00			0.00
6. Cash Received in Current Year	455,524.20	61,313.00	2,651.00	8,079.01			0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	513,227.75	61,313.00	3,917.27	8,079.01	0.00	0.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	506,138.00	67,500.00	3,657.09	49,293.85			
10. Non Donor-Authorized Expenditures		0.02					
11. Total Expenditures (lines 9 & 10)	506,138.00	67,500.02	3,657.09	49,293.85	0.00	0.00	0.00
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)	7,089.75	(6,187.00)	260.18	(41,214.84)	0.00	0.00	0.00
a. Deferred Revenue			260.18				
b. Accounts Payable	7,089.75	6,187.00		41,214.84			
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	260.18	48,749.15	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	260.18	48,749.15			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	506,138.00	67,500.00	3,657.09	49,293.85	0.00	0.00	0.00

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	Fund 12 Child Dev - Preschool	Fd 12 Child Dev - Child Care Grant	Community Based English Tutoring	TOTAL
RESOURCE CODE	6055	6060	6285	
REVENUE OBJECT	8590/8919		8590	
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. a. Prior Year Carryover	12,983.61		9,880.99	48,006.55
b. Restr Bal Transfers (Obj 8997)			(9,880.99)	(13,024.07)
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	12,983.61	0.00	0.00	34,982.48
2. a. Current Year Award	379,491.00	60,870.00	3,012.00	1,176,447.29
b. Block Grant Transfers (Obj 8995)			(2,549.00)	0.00
c. Cat Flex Transfers (Obj 8998)			(463.00)	(82,023.89)
d. Other Adjustments	16,073.00			15,610.00
e. Adj Curr Yr Award (sum lines 2a through 2d)	395,564.00	60,870.00	0.00	1,110,033.40
3. Required Matching Funds/Other	69,574.71			69,574.71
4. Total Available Award (sum lines 1c, 2e, & 3)	478,122.32	60,870.00	0.00	1,214,590.59
<b>REVENUES</b>				
5. Revenue Deferred from Prior Year	12,983.61			71,953.43
6. Cash Received in Current Year	463,289.71	60,839.00		1,051,695.92
7. Contributed Matching Funds	0.00			0.00
8. Total Available (sum lines 5, 6, & 7)	476,273.32	60,839.00	0.00	1,123,649.35
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	478,122.32	60,870.00		1,165,581.26
10. Non Donor-Authorized Expenditures	44,070.05	11,148.48		55,218.55
11. Total Expenditures (lines 9 & 10)	522,192.37	72,018.48	0.00	1,220,799.81
12. Amounts Included in Line 6 above for Prior Year Adjustments or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00			0.00
a. Deferred Revenue	(1,849.00)	(31.00)	0.00	(41,931.91)
b. Accounts Payable				260.18
c. Accounts Receivable	1,849.00	31.00		7,089.75
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	49,009.33
15. If Carryover is allowed, enter line 14 amount here				49,009.33
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	478,122.32	60,870.00	0.00	1,165,581.26

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

Wheatland Elementary  
Yuba County

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	TOTAL
1. a. Prior Year Carryover	0.00
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00
2. a. Current Year Award	0.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00
<b>REVENUES</b>	
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
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	0.00
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00
a. Deferred Revenue	0.00
b. Accounts Payable	0.00
c. Accounts Receivable	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	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)	0.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ARRA: State Fiscal Stabilization Fund	TOTAL
	84.394	
	3200	
	8290	
	ARRA: SFSF	
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	0.00	0.00
2. a. Current Year Award	606,979.00	606,979.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	606,979.00	606,979.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	606,979.00	606,979.00
<b>REVENUES</b>		
5. Cash Received in Current Year	347,815.00	347,815.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	259,164.00	259,164.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	259,164.00	259,164.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	606,979.00	606,979.00
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	0.00	0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	606,979.00	606,979.00

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

STATE PROGRAM NAME	EIA/LEP	Sch Safety & Violence Prevention	Special Ed	Special Ed Personnel Dev	GATE	Inst Mat Realignment	Transportation
RESOURCE CODE	7091	6405	6500	6535	7140	7156	7230
REVENUE OBJECT	8311	8590	8792/8091	8590	8311	8590/8660	8311/8699
LOCAL DESCRIPTION (if any)		Carl Washington	SELPA Distrib	SELPA			
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	31,951.53	0.00	0.00	0.00	39,419.29	187,864.79	0.00
b. Restr Bal Transfers (Obj 8997)					(39,419.29)	(131,657.14)	
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	31,951.53	0.00	0.00	0.00	0.00	56,207.65	0.00
2. a. Current Year Award	82,551.00	10,000.00	730,914.00	336.00	20,192.00	82,522.00	250,733.00
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)		(8,462.00)			(20,192.00)	(77,603.00)	
d. Other Adjustments		(1,538.00)	41,655.15			(4,919.00)	
e. Adj Curr Yr Award (sum lines 2a through 2d)	82,551.00	0.00	772,569.15	336.00	0.00	0.00	250,733.00
3. Required Matching Funds/Other							11,387.39
4. Total Available Award (sum lines 1c, 2e, & 3)	114,502.53	0.00	772,569.15	336.00	0.00	56,207.65	262,120.39
<b>REVENUES</b>							
5. Cash Received in Current Year	82,548.00	0.00	637,519.15	252.00	0.00	0.00	241,804.00
6. Amounts Included in Line 5 for Prior Year Adjustments			20,017.00	0.00	0.00	0.00	
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	3.00	0.00	115,033.00	84.00	0.00	0.00	8,929.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	3.00	0.00	115,033.00	84.00	0.00	0.00	8,929.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	82,551.00	0.00	752,552.15	336.00	0.00	0.00	250,733.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	48,857.80		772,569.15	336.00		56,207.65	262,120.39
11. Non Donor-Authorized Expenditures			657,548.34				62,472.32
12. Total Expenditures (line 10 plus line 11)	48,857.80	0.00	1,430,117.49	336.00	0.00	56,207.65	324,592.71
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	65,644.73	0.00	0.00	0.00	0.00	0.00	0.00

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICAL SUBJECTS TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Small Sch Distr Bus Replacement	Lottery Prop 20 Instr Materials	English Language Acquisition Prog	Ongoing & Major Maintenance Restricted FFMA	Sch & Library Improv Blk Grant	Targeted Instr Improv Blk Grant AB825	Professional Develop Blk Grant
REVENUE CODE	7235	6300	6286	8150	7395	7394	7393
REVENUE OBJECT	8590	8560	8590		8590	8590	8590
LOCAL DESCRIPTION (if any)			ELAP				
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	0.00	19,566.97	8,913.12	0.00	48,583.40	0.00	54,467.00
b. Restr Bal Transfers (Obj 8997)					(48,583.40)		(54,467.00)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	19,566.97	8,913.12	0.00	0.00	0.00	0.00
2. a. Current Year Award	82,161.00	13,516.76	4,045.00		191,224.00	103,747.00	44,479.00
b. Block Grant Transfers (Obj 8995)					(191,224.00)	(103,747.00)	(44,479.00)
c. Cat Flex Transfers (Obj 8998)							
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	82,161.00	13,516.76	4,045.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other				530,206.62			
4. Total Available Award (sum lines 1c, 2e, & 3)	82,161.00	33,083.73	12,958.12	530,206.62	0.00	0.00	0.00
<b>REVENUES</b>							
5. Cash Received in Current Year	82,161.00	2,110.81	0.00				
6. Amounts Included in Line 5 for Prior Year Adjustments		(2,110.81)					
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	13,516.76	4,045.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	13,516.76	4,045.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				530,206.62			
9. Total Available (sum lines 5, 7c, & 8)	82,161.00	15,627.57	4,045.00	530,206.62	0.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	2,975.15	1,700.00	530,206.62			
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	2,975.15	1,700.00	530,206.62	0.00	0.00	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	82,161.00	30,108.58	11,258.12	0.00	0.00	0.00	0.00

STATE PROGRAM NAME	Teacher Credentialing Bik Grant AB 825	Arts & Music Block Grant	Arts, Music, and PE Supplies & Equipment	Disc Block Grant - School District	Disc Block Grant - School Site	Instr Mat, Library Mat & Ed Tech	Supplemental School Counseling Program
RESOURCE CODE	7392	6760	6761	7397	7396	7398	7080
REVENUE OBJECT	Prev BTSA	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)			One Time	One Time	One Time	One Time	Gr 7-8
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	7,177.51	110,719.54	27,483.63	14,673.37	22,004.46	64,466.33
b. Restr Bal Transfers (Obj 8997)		(7,177.51)	(110,719.54)	(27,483.63)	(14,673.37)	(22,004.46)	(64,466.33)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	5,400.00	19,788.52					28,160.69
b. Block Grant Transfers (Obj 8995)							
c. Cat Flex Transfers (Obj 8998)	(5,400.00)	(19,788.52)					(28,160.69)
d. Other Adjustments							
e. Adj Curr Yr Award (sum lines 2a through 2d)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2e, & 3)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>REVENUES</b>							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

STATE PROGRAM NAME	CDF's - Leaf It To Us Grant	TOTAL
RESOURCE CODE	7810	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	WE	
<b>AWARD</b>		
1. a. Prior Year Restricted Ending Balance		637,290.94
b. Restr Bal Transfers (Obj 8997)		(520,651.67)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	116,639.27
2. a. Current Year Award	1,489.29	1,671,259.26
b. Block Grant Transfers (Obj 8995)		0.00
c. Cat Flex Transfers (Obj 8998)		(499,056.21)
d. Other Adjustments		35,198.15
e. Adj Curr Yr Award (sum lines 2a through 2d)	1,489.29	1,207,401.20
3. Required Matching Funds/Other		541,594.01
4. Total Available Award (sum lines 1c, 2e, & 3)	1,489.29	1,865,634.48
<b>REVENUES</b>		
5. Cash Received in Current Year	420.61	1,046,815.57
6. Amounts Included in Line 5 for Prior Year Adjustments		17,906.19
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	1,068.68	142,679.44
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,068.68	142,679.44
8. Contributed Matching Funds		530,206.62
9. Total Available (sum lines 5, 7c, & 8)	1,489.29	1,719,701.63
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	1,489.29	1,676,462.05
11. Non Donor-Authorized Expenditures	85.72	720,106.38
12. Total Expenditures (line 10 plus line 11)	1,575.01	2,396,568.43
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	0.00	189,172.43



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

LOCAL PROGRAM NAME	First Five Ag Mini Grant	Bear River Renaissance Donations	21st CCLC Fees	Family Resource Center	TOTAL
RESOURCE CODE	9018	9023	9011	9016	
REVENUE OBJECT					
LOCAL DESCRIPTION (if any)		Julie Tyler Memorial	After School		
<b>AWARD</b>					
1. a. Prior Year Restricted Ending Balance	4,489.38		315,185.84	2,936.93	322,612.15
b. Restr Bal Transfers (Obj 8997)					0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	4,489.38	0.00	315,185.84	2,936.93	322,612.15
2. a. Current Year Award	0.00	4,295.00	102,381.99	3,973.40	110,650.39
b. Other Adjustments	(2,116.80)				(2,116.80)
c. Adj Curr Yr Award (sum lines 2a & 2b)	(2,116.80)	4,295.00	102,381.99	3,973.40	108,533.59
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	2,372.58	4,295.00	417,567.83	6,910.33	431,145.74
<b>REVENUES</b>					
5. Cash Received in Current Year	0.00	4,295.00	102,381.99	3,973.40	110,650.39
6. Amounts Included in Line 5 for Prior Year Adjustments	(2,116.80)				(2,116.80)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	4,295.00	102,381.99	3,973.40	110,650.39
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	2,372.58	530.10	37,458.42	6,910.33	47,271.43
11. Non Donor-Authorized Expenditures	9.14			163.99	173.13
12. Total Expenditures (line 10 plus line 11)	2,381.72	530.10	37,458.42	7,074.32	47,444.56
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	0.00	3,764.90	380,109.41	0.00	383,874.31

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	5,641,070.96	301	0.00	303	5,641,070.96	305	70,641.80	100,066.40	307	5,541,004.56	309
2000 - Classified Salaries	2,822,148.36	311	0.00	313	2,822,148.36	315	282,156.44	447,765.26	317	2,374,383.10	319
3000 - Employee Benefits (Excluding 3800)	2,232,091.20	321	66,542.26	323	2,165,548.94	325	90,728.32	132,742.02	327	2,032,806.92	329
4000 - Books, Supplies Equip Replace. (6500)	586,294.67	331	0.00	333	586,294.67	335	179,263.75	245,010.83	337	341,283.84	339
5000 - Services... & 7300 - Indirect Costs	1,775,156.10	341	0.00	343	1,775,156.10	345	422,929.91	577,955.63	347	1,197,200.47	349
TOTAL					12,990,219.03	365	TOTAL		11,486,678.89	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			81,900.25
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			116,345.77
14. TOTAL SALARIES AND BENEFITS			7,051,448.42
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			61.39%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	61.39%
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)	11,486,678.89
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	1,055,724.00		1,055,724.00	413,552.00	(70,493.63)	1,539,769.63	126,856.65
Compensated Absences Payable	59,535.34		59,535.34	10,988.06		70,523.40	
Governmental activities long-term liabilities	1,115,259.34	0.00	1,115,259.34	424,540.06	(70,493.63)	1,610,293.03	126,856.65
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2007-08 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2007-08 Actual</b>			<b>2008-09 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	8,157,239.75		8,157,239.75			8,069,916.01
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	1,393.61		1,393.61			1,322.00
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2007-08</b>			<b>Adjustments to 2008-09</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2008-09 data should tie to Principal Apportionment Attendance Software reports)	<b>2008-09 P2 Report</b>			<b>2009-10 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line 10)	1,183.96		1,183.96	1,124.02		1,124.02
2. ROC/P ADA**			0.00			0.00
3. Total Charter Schools ADA (Form A, Line 26)	127.49		127.49	106.55		106.55
4. Total Supplemental Instructional Hours**	7,383.00		7,383.00	0.00		0.00
5. Divide Line B4 by 700 (Round to 2 decimal places)			10.55			0.00
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			1,322.00			1,230.57
<b>OTHER ADA</b> (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School			0.00			0.00
8. Divide Line B7 by 525 (Round to 2 decimal places)						
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			1,322.00			1,230.57
<b>C. LOCAL PROCEEDS OF TAXES</b>	<b>2008-09 Actual</b>			<b>2009-10 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	7,930.54		7,930.54	7,911.87		7,911.87
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	489,327.77		489,327.77	475,809.72		475,809.72
5. Unsecured Roll Taxes (Object 8042)	20,676.68		20,676.68	24,847.18		24,847.18
6. Prior Years' Taxes (Object 8043)	273.01		273.01	0.00		0.00
7. Supplemental Taxes (Object 8044)	17,082.23		17,082.23	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	227,751.65		227,751.65	202,004.44		202,004.44
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Objects 8047 & 8625) (Only if not counted in redevelopment agency's limit)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(7,175.12)		(7,175.12)	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	755,866.76	0.00	755,866.76	710,573.21	0.00	710,573.21
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
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)	755,866.76	0.00	755,866.76	710,573.21	0.00	710,573.21

	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			132,010.33			101,012.98
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			132,010.33			101,012.98
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - Current Year (Object 8011)	5,925,816.93		5,925,816.93	5,179,292.77		5,179,292.77
25. Revenue Limit State Aid - Prior Years (Object 8019)	(8,979.00)		(8,979.00)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8311)**	0.00		0.00	0.00		0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8319)**	0.00		0.00	0.00		0.00
28. Comm Day Sch Adtl Funding - CY (Rs. 2430, Ob 8311)**	0.00		0.00	0.00		0.00
29. Comm Day Sch Adtl Funding - PY (Rs. 2430, Ob 8319)**	0.00		0.00	0.00		0.00
30. ROC/P Apportionment - CY (Res. 6350, Object 8311)**	0.00		0.00	0.00		0.00
31. ROC/P Apportionment - PY (Res. 6350, Object 8319)**	0.00		0.00	0.00		0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	671,026.44		671,026.44	471,201.34		471,201.34
33. Charter Schs. Categorical Block Grant (Object 8480)**	0.00		0.00	0.00		0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	676,872.00		676,872.00	83,538.00		83,538.00
35. Class Size Reduction, Grade 9 (Object 8435)**	0.00		0.00	0.00		0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	7,264,736.37	0.00	7,264,736.37	5,734,032.11	0.00	5,734,032.11
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	44,444.00		44,444.00	37,367.00		37,367.00
38. TOTAL STATE AID (Lines C36 plus C37)	7,309,180.37	0.00	7,309,180.37	5,771,399.11	0.00	5,771,399.11
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	15,253,989.97		15,253,989.97	11,542,156.26		11,542,156.26
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	151,860.27		151,860.27	150,000.00		150,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			8,157,239.75			8,069,916.01
2. Inflation Adjustment			1.0429			1.0062
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9486			0.9308
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			8,069,916.01			7,558,048.98
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			755,866.76			710,573.21
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)			158,640.00			147,668.40
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			7,309,180.37			5,771,399.11
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			7,309,180.37			5,771,399.11
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])			81,098.51			85,347.83
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			836,965.27			795,921.04
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)			7,309,180.37			5,771,399.11
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			836,965.27			
b. State Subventions (Line D8)			7,309,180.37			
c. Less: Excluded Appropriations (Line C23)			132,010.33			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			8,014,135.31			

	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Michael C. Genest, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
<b>Summary</b>	<b>2008-09 Actual</b>			<b>2009-10 Budget</b>		
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			8,069,916.01			7,558,048.98
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			8,014,135.31			

\* Please provide below an explanation for each entry in the adjustments column.  
 \*\* The reporting for this item may have been affected by SBX3 4 (Chapter 12, Statutes of 2009). Manual adjustment may be required. Refer to the SACS Software User Guide (press F1 from the open form) for detailed instructions.

Tamara Johnson \_\_\_\_\_ (530) 633-3130 x 15  
 Gann Contact Person Contact Phone Number

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. Effective in 2007-08, the calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 425,136.12
- 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) 10,919,054.29

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.89%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	893,358.49
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	63,032.72
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)	778.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A1)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	957,169.21
9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$-76,801.29, minus [2nd prior year indirect cost rate of 6.87% times Line B18])	(87,289.39)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	869,879.82

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	8,305,304.86
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,340,837.09
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,494,750.04
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	310,635.57
8. External Financial Audit - Other (Function 7191, objects 5000-5999)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,557,345.60
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)	19,222.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A1)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	493,764.44
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	563,399.64
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)	14,085,259.24

**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)

6.80%

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

6.18%



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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>					
1. Beginning Balance	9791-9795	327,405.87		44,873.44	372,279.31
2. State Lottery Revenue	8560	157,678.23		17,343.33	175,021.56
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		485,084.10	0.00	62,216.77	547,300.87
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	18,680.76		4,592.53	23,273.29
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		18,680.76	0.00	4,592.53	23,273.29
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	466,403.34	0.00	57,624.24	524,027.58

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

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

Section I - Expenditures	Funds 01, 09, and 62			2008-09 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	14,813,059.93
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	714,154.35
C. Less state and local expenditures not allowed for MOE: (all resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	525,813.78
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	25,000.00
9. PERS Reduction	All	All	3801-3802	73,758.36
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			0.00
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				624,572.14
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			0.00
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				13,474,333.44
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				13,474,333.44

Section II - Expenditures Per ADA		2008-09 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		1,290.51
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	8,867.00 Divided by 700	12.67
C. Total ADA before adjustments (Lines A plus B)		1,303.18
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		1,303.18
F. Expenditures per ADA (Line I.G divided by line II.E)		\$10,339.58
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F. Note: If the prior year MOE was not met, CDE may adjust the prior year base expenditure amounts.)	14,666,975.99	10,688.19
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	14,666,975.99	10,688.19
B. Required effort (Line A.2 times 90%)	13,200,278.39	9,619.37
C. Current year expenditures (Line I.G and line II.F)	13,474,333.44	10,339.58
D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2010-11 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	2,381.72	0.00	2,381.72	220.86	2,602.58	
1110	Regular Education, K-12	6,605,230.45	3,515,469.08	10,120,699.53	938,493.86	11,059,193.39	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	
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	1,266,139.87	288,058.71	1,554,198.58	144,121.05	1,698,319.63	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
<b>Other Costs</b>							
----	Food Services					0.79	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					0.00	
----	Other Outgo					802,795.56	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation		249,404.62	249,404.62	121,158.30	370,562.92	
----	Indirect Costs Charged to Other Funds	7,873,752.04	4,052,932.41	11,926,684.45	1,203,994.07	13,933,474.87	
----	<b>Total General Fund Expenditures</b>						

Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	2,381.72	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,381.72
1110	Regular Education, K-12	6,605,230.45	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	6,605,230.45
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	1,080,852.77	336.00	0.00	54,177.93	130,773.17	0.00	0.00			0.00	0.00	1,266,139.87
6000	ROCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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
<b>Total Direct Charged Costs</b>		7,688,464.94	336.00	0.00	54,177.93	130,773.17	0.00	0.00	0.00	0.00	0.00	0.00	7,873,752.04

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	1,903,476.19	1,334,535.81	277,457.08	3,515,469.08
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
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)	196,911.33	64,877.77	26,269.61	288,058.71
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	98,455.66	49,415.24	0.00	147,870.90
--	Cafeteria (Funds 13 and 61)		101,533.72		101,533.72
<b>Total Allocated Support Costs</b>		2,198,843.18	1,550,362.54	303,726.69	4,052,932.41

<b>A. Central Administration Costs in General Fund</b>		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	310,635.57
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)	893,358.49
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund	1,203,994.06
<b>B. Direct Charged and Allocated Costs in General Fund</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	7,873,752.04
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,052,932.41
3	Total Direct Charged and Allocated Costs in General Fund	11,926,684.45
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	493,764.44
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	563,399.64
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,057,164.08
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		12,983,848.53
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		9.27%



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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400 and 6500)	0.79				0.79
Enterprise (Objects 1000-5999, 6400 and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				802,795.56	802,795.56
<b>Total Other Costs</b>	<b>0.79</b>	<b>0.00</b>	<b>0.00</b>	<b>802,795.56</b>	<b>802,796.35</b>

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

Wheatland Elementary  
Yuba County

Instructional Goals Description	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)	
	FTE Factor(\$)	FTE Factor(\$)	FTE Factor(\$)	FTE Factor(\$)	CU Factor(\$)	CU Factor(\$)	PT Factor(\$)	
<b>A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)</b>	62,626.12	199,399.55	876,742.16	1,060,075.34	1,550,362.54	0.00	303,726.69	
<b>B. Enter Allocation Factor(\$) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
<b>Instructional Goals Description</b>								
0001 Pre-Kindergarten	58.00	58.00	58.00	58.00	123.42		221.80	
1110 Regular Education, K-12								
3100 Alternative Schools								
3200 Continuation Schools								
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)	6.00	6.00	6.00	6.00	6.00		21.00	
6000 R0CP								
<b>Other Goals Description</b>								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
<b>Other Funds Description</b>								
Adult Education (Fund 11)	3.00	3.00	3.00	3.00	4.57			
Child Development (Fund 12)					9.39			
Cafeteria (Funds 13 & 61)	67.00	67.00	67.00	67.00	143.38	0.00	242.80	
<b>C. Total Allocation Factors</b>								

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	5,519.86	5,834.86
2. Inflation Increase	0041	315.00	250.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,834.86	6,084.86
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,834.86	6,084.86
b. Revenue Limit ADA	0033	1,239.75	1,169.26
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	7,233,767.69	7,114,783.40
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	9,434.00	9,399.00
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	7,243,201.69	7,124,182.40
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.92156	0.82033
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	6,675,044.95	5,844,180.55
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	24,998.00	5,101.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	73,918.00	49,993.00
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)	---	(48,920.00)	(44,892.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	6,626,124.95	5,799,288.55

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	763,042.00	710,573.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595	74,859.00	69,949.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	688,183.00	640,624.00
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	5,937,941.95	5,158,664.55
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	44,444.00	37,367.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	9006/0570		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---	32,318.98	57,995.22
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(12,125.02)	20,628.22
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	5,925,816.93	5,179,292.77
43. Less: Revenue Limit State Apportionment Receipts	---	5,592,214.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	333,602.93	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
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	9006/0570		
49. Community Day School Additional Funding	9007		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,400.00)	0.00	0.00				
Other Sources/Uses Detail					70,493.63	525,813.78		
Fund Reconciliation							152,859.27	518,613.78
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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,400.00	0.00	0.00	0.00				
Other Sources/Uses Detail					93,465.49	7,738.42		
Fund Reconciliation							23,890.78	8,122.09
13 CAFETERIA 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	74,273.55
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					72,340.00	0.00		
Fund Reconciliation							65,170.00	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					6,589.00	68,425.29		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					413,552.00	70,493.63		
Fund Reconciliation							413,552.00	70,493.63
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					16,031.00	0.00		
Fund Reconciliation							16,031.00	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					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
<b>TOTALS</b>	<b>1,400.00</b>	<b>(1,400.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>672,471.12</b>	<b>672,471.12</b>	<b>671,503.05</b>	<b>671,503.05</b>

Unaudited Actuals  
2008-09  
Annual Report of Pupil Transportation  
Home-to-School and Severely Disabled/Orthopedically Impaired

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	9.0	
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	221.8	
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	21.0	
C. ENTER total number of miles driven to/from school	021/022	71,269.0	
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	
<b>SCHEDULE II - COST DATA</b>			
<b>(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, 7235, 7394, and 7397, Function 3600)</b>			
<b>(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)</b>			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802 and 3902)		257,586.99	0.00
B. Books & Supplies (Objects 4200, 4300 and 4400)		54,316.03	0.00
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		0.00	0.00
2. Insurance (Objects 5400 and 5450)		41,041.45	0.00
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		0.00	0.00
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(58,608.33)	0.00
5. Other Services and Operating Expenditures (Objects 5100 and 5800) (Contracts for repairs should be charged to Object 5600)		5,479.92	0.00
a. ENTER amount included on Line C5: paid to a private contractor to transport pupils	003/004	0.00	
6. Communications (Object 5900)		3,910.63	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)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero.)		0.00	
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400 and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)	096/095	303,726.69	0.00
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	303,726.69	0.00
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)		11,387.39	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	292,339.30	0.00
K. Indirect Costs (Approved indirect cost rate of 6.87% times the sum of Line J minus Line D minus Line D1)		20,083.71	0.00
L. Net Pupil Transportation Expense (Lines J and K)	100/101	312,423.01	0.00

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>			
A. Net Pupil Transportation Expense (Schedule II, Line L)		312,423.01	0.00
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)		0.00	
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C5		84.24	
2. ENTER payments by another LEA, included in Schedule II, Line C5		0.00	
3. Less: ENTER payments to common carriers and parents, deducted on Line B		0.00	
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	
2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA		0.00	
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B		0.00	
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, Line C5 paid by you to another LEA		0.00	
2. Less: ENTER unallowable costs amount included in deduction taken on Line B		0.00	
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		84.24	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	312,338.77	0.00
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4.383	0.000
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,408.200	0.000
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	84.24	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1 and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I and J2)	130/133	312,423.01	0.00
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	29,580.18	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Tamara Johnson

Title: Business Manager

Agency: Wheatland School District

Phone Number/Ext: (530) 633-3130 x 15

E-mail Address: tjohnson@wheatland.k12.ca.us



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Unaudited Actuals  
 2008-09 Unaudited Actuals  
 Technical Review Checks

Wheatland Elementary

Yuba County

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

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

**IMPORT CHECKS**

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	6010	0	0000	0000	9795	-162,257.16

CHK-RESOURCExOB-8998 - (F) - Categorical Flexibility Transfers (Object 8998) are applicable only to programs specified in Education Code Section 42605 (SBX3

4), Section 15).

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

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

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

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

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.

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Unaudited Actuals  
2009-10 Budget  
Technical Review Checks

Wheatland Elementary

Yuba County

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

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

**IMPORT CHECKS**

CHECKFUND - (F) - All FUND codes must be valid. PASSED  
CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED  
CHECKGOAL - (F) - All GOAL codes must be valid. PASSED  
CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED  
CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED  
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED  
CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB	
01	7140	0	0000	0000	9780	12.00
01	7140	0	0000	0000	9790	0.00
01	7140	0	0000	0000	9791	12.00
01	7140	0	0000	0000	979Z	12.00

Explanation: A prior year State adjustment is causing this \$12.00 balance in the GATE program. The \$12.00 will be corrected at First Interim.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) are invalid.



Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

01-7140-0-0000-0000-9780	7140	9780	12.00
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Explanation: A prior year State adjustment is causing this \$12.00 balance in the GATE program. The \$12.00 will be corrected at First Interim.

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

01-7140-0-0000-0000-9791	7140	9791	12.00
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CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

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

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	7230	-34,004.09

Explanation: SBX3 4 has changed the amount of the 09-10 budget reduction to approx. 19.84% from the 65% built into the budget. The additional revenue will be booked at First Interim and consequently, the resource will be once again in balance.

Total of negative resource balances for Fund 01 -34,004.09

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

FUND	RESOURCE	OBJECT	VALUE
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01                    7230                    9790                    -34,004.09

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

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

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

### SUPPLEMENTAL CHECKS

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

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

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

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

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

### EXPORT CHECKS

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

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

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

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

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

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the

affected forms must be opened and saved.

PASSED

Checks Completed.